

Network of California Fairs

2006 STATEMENT OF OPERATIONS



Division of Fairs & Expositions
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CALIFORNIA DEPARTMENT OF
FOOD & AGRICULTURE

A. G. Kawamura, Secretary

July 2, 2007

Subject: 2006 Statement of Operations Summary

The Division of Fairs and Expositions (F&E) is pleased to present the 2006 Statement of Operations (STOP) summary for the network of California fairs. This report summarizes unaudited STOP data as submitted to F&E each year.

F&E realizes the importance of publishing this information in an increasingly competitive marketplace, and the impact the information can have on a fair organization when used as a management tool.

We encourage all fair organizations and Boards of Directors to utilize the information presented in the 2006 Statement of Operations Summary to establish financial benchmarks and performance measures when planning for your financial future, which includes but is not limited to, the preparation of the annual operating budget. The financial statistics have been organized by fair class size in order to enhance comparative analysis of similarly sized organizations.

We are committed to providing valuable financial resources to the network of California fairs as they become available. This information is also available at our website: www.cdfa.ca.gov/fe.

If you have any questions regarding this publication, please contact Bruce Lim, Assistant Director, at 263-2459 or via email at blim@cdfa.ca.gov.

Sincerely,

Michael F. Treacy
Director

Enclosure



NETWORK OF CALIFORNIA FAIRS

(Sorted by Fair Organization Name)

| Class | DAA or Co. Abbr. | Fair Organization Name | City | County |
|-------|------------------|---|----------------|-----------------|
| VI | ALA | Alameda County Fair | Pleasanton | Alameda |
| II | 26 | Amador County Fair | Plymouth | Amador |
| V | 50 | Antelope Valley Fair | Lancaster | Los Angeles |
| VI | 21 | Big Fresno Fair | Fresno | Fresno |
| II | BUT | Butte County Fair | Gridley | Butte |
| II | 39 | Calaveras Co. Fair & Jumping Frog Jubilee | Angels Camp | Calaveras |
| VII | XPO | California Exposition & State Fair | Sacramento | Sacramento |
| V | 16 | California Mid-State Fair | Paso Robles | San Luis Obispo |
| III | 45 | California Mid-Winter Fair & Fiesta | Imperial | Imperial |
| I | MAD | Chowchilla-Madera County Fair | Chowchilla | Madera |
| I | CLO | Cloverdale Citrus Fair | Cloverdale | Sonoma |
| I | 54 | Colorado River Country Fair | Blythe | Riverside |
| I | 44 | Colusa County Fair | Colusa | Colusa |
| III | 23 | Contra Costa County Fair | Antioch | Contra Costa |
| I | 41 | Del Norte County Fair | Crescent City | Del Norte |
| II | 53 | Desert Empire Fair | Ridgecrest | San Bernardino |
| II | 36 | Dixon May Fair | Dixon | Solano |
| II | 18 | Eastern Sierra Tri-County Fair | Bishop | Inyo |
| III | EDO | El Dorado County Fair | Placerville | El Dorado |
| IV | 46 | Southern California Fair | Perris | Riverside |
| II | 42 | Glenn County Fair | Orland | Glenn |
| II | 20 | Gold Country Fair | Auburn | Placer |
| VI | 01A | Grand National Rodeo, Horse & Stock Show | Daly City | San Francisco |
| III | HUM | Humboldt County Fair | Ferndale | Humboldt |
| I | SHA | Inter-Mountain Fair of Shasta Co. | McArthur | Shasta |
| V | 15 | Kern County Fair | Bakersfield | Kern |
| II | 24A | Kings Fair | Hanford | Kings |
| II | 49 | Lake County Fair | Lakeport | Lake |
| II | LAS | Lassen County Fair | Susanville | Lassen |
| III | SJO | Lodi Grape Festival & Harvest Fair | Lodi | San Joaquin |
| VII | LAN | Los Angeles County Fair | Pomona | Los Angeles |
| III | 21A | Madera District Fair | Madera | Madera |
| III | MAR | Marin County Fair & Exposition | San Rafael | Marin |
| II | 35A | Mariposa County Fair & Homecoming | Mariposa | Mariposa |
| I | MEN | Mendocino County Fair & Apple Show | Boonville | Mendocino |
| III | 35 | Merced County Fair | Merced | Merced |
| II | MER | Merced County Spring Fair | Los Banos | Merced |
| I | 34 | Modoc District Fair | Cedarville | Modoc |
| IV | 07 | Monterey County Fair | Monterey | Monterey |
| II | 29 | Mother Lode Fair | Sonora | Tuolumne |
| III | NAP | Napa County Fair | Calistoga | Napa |
| III | 25 | Napa Town and Country Fair | Napa | Napa |
| VI | NOS | National Orange Show | San Bernardino | San Bernardino |
| III | 17 | Nevada County Fair | Grass Valley | Nevada |
| II | 01* | Oakland Fair | Oakland | Alameda |

* Possible reactivation of agricultural fairs in Oakland and San Francisco - governance structure TBD.

NETWORK OF CALIFORNIA FAIRS

(Sorted by Fair Organization Name)

| Class | DAA or Co. Abbr. | Fair Organization Name | City | County |
|-------|------------------|--|---------------|----------------|
| VII | 32 | Orange County Fair | Costa Mesa | Orange |
| III | PLA | Placer County Fair | Roseville | Placer |
| II | PLU | Plumas-Sierra County Fair | Quincy | Plumas |
| III | 09 | Redwood Acres Fair | Eureka | Humboldt |
| II | 12 | Redwood Empire Fair | Ukiah | Mendocino |
| IV | RIV | Riverside County Fair & National Date Festival | Indio | Riverside |
| I | 52 | Sacramento County Fair | Sacramento | Sacramento |
| III | MON | Salinas Valley Fair | King City | Monterey |
| I | 33 | San Benito County Fair | Tres Pinos | San Benito |
| | SBE | San Benito Saddle Horse Show, Rodeo, & Fair | Tres Pinos | San Benito |
| IV | 28 | San Bernardino County Fair | Victorville | San Bernardino |
| VII | 22 | San Diego County Fair | Del Mar | San Diego |
| I | 51 | San Fernando Valley Fair | Burbank | Los Angeles |
| I | 05* | San Francisco Fair | San Francisco | San Francisco |
| V | 02 | San Joaquin County Fair | Stockton | San Joaquin |
| IV | SMA | San Mateo County Exposition & Fair | San Mateo | San Mateo |
| IV | 19 | Santa Barbara Fair and Exposition | Santa Barbara | Santa Barbara |
| VI | SCL | Santa Clara County Fair | San Jose | Santa Clara |
| III | 14 | Santa Cruz County Fair | Watsonville | Santa Cruz |
| IV | 37 | Santa Maria Fair Park Home of the Santa Barbara County Fair | Santa Maria | Santa Barbara |
| II | 48 | Schools Involvement Fair | Walnut | Los Angeles |
| III | 27 | Shasta District Fair | Anderson | Shasta |
| III | 03 | Silver Dollar Fair | Chico | Butte |
| II | 10 | Siskiyou Golden Fair | Yreka | Siskiyou |
| V | SOL | Solano County Fair | Vallejo | Solano |
| VI | SON | Sonoma County Fair & Exposition | Santa Rosa | Sonoma |
| III | 04 | Sonoma-Marin Fair | Petaluma | Sonoma |
| IV | 38 | Stanislaus County Fair | Turlock | Stanislaus |
| II | 30 | Tehama District Fair | Red Bluff | Tehama |
| I | TRI | Trinity County Fair | Hayfork | Trinity |
| IV | 24 | Tulare County Fair | Tulare | Tulare |
| I | 10A | Tulelake-Butte Valley Fair | Tulelake | Siskiyou |
| V | 31 | Ventura County Fair | Ventura | Ventura |
| II | 40 | Yolo County Fair | Woodland | Yolo |
| III | 13 | Yuba-Sutter Fair | Yuba City | Sutter |

* Possible reactivation of agricultural fairs in Oakland and San Francisco - governance structure TBD.

Profile of Fair Class Levels & 2006/2007 Local (Base) Allocations

| Class Level | Allocation Criteria | | | # of Fairs Per Class | Local (Base) Allocation | Total Allocation Per Class Level |
|---|-------------------------------|---------------------------|-----------------|----------------------|-------------------------|----------------------------------|
| | Operating Revenue (\$1,000's) | Fair Attendance (1,000's) | Perm/Temp Staff | | | |
| I | Up to 200 | Up to 20 | Up to 7 | 14 | \$180,000 | \$2,520,000 |
| II | 200 - 450 | 20 - 40 | 7 - 10 | 21 | 150,000 | 3,150,000 |
| III | 450 - 1,000 | 40 - 80 | 10 - 20 | 19 | 124,000 | 2,356,000 |
| IV | 1,000 - 3,000 | 80 - 175 | 20 - 40 | 9 | 105,000 | 945,000 |
| V | 3,000 - 6,000 | 175 - 250 | 40 - 80 | 6 | 40,000 | 240,000 |
| VI | 6,000 - 10,000 | 250 - 400 | 80 - 120 | 6 | 35,000 | 210,000 |
| VII | Over 10,000 | Over 400 | Over 120 | 3 | 35,000 | 105,000 |
| Special Events (Supplemental allocation): | | | | | | |
| Grand National Rodeo (1A DAA) | | | | | 140,000 | 140,000 |
| Great Western Livestock Show (24th DAA) | | | | | 50,000 | 50,000 |
| San Benito County Saddle Horse Show | | | | | 50,000 | 50,000 |

\$9,766,000

Fairs not receiving base allocation in Fiscal Year 2006/2007:

California Exposition and State Fair

San Benito County Saddle Horse Show (Special Events Funding)


* Funding has been budgeted for possible reactivation of agricultural fairs in Oakland (previously a Class II fair) and San Francisco (previously a Class I fair).


Network of California Fairs 2006 Unrestricted Reserve Statistical Summary


| | Class 1 | Class 2 | Class 3 | Class 4 | Class 5 | Class 6 | Class 7 |
|---|------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Number of Fairs | 13 | 20 | 19 | 9 | 6 | 6 | 4 |
| Average Reserve - Dollars (\$\$) | \$133,105 | \$166,637 | \$291,076 | \$506,692 | \$1,183,858 | \$1,468,347 | \$13,585,752 |
| Average Reserve - Percent (%) | 22.87% | 24.31% | 21.44% | 17.18% | 22.76% | 14.28% | 47.71% |
| Reserve High Within Class Size: | | | | | | | |
| - By Dollars (\$\$) | \$805,440 | \$504,330 | \$1,179,887 | \$1,555,221 | \$2,401,967 | \$4,236,469 | \$23,860,709 |
| - By Percentage (%) | 119.96% | 103.50% | 72.71% | 57.65% | 38.87% | 48.05% | 99.78% |
| Reserve Low Within Class Size: | | | | | | | |
| - By Dollars (\$\$) | (\$99,219) | (\$234,955) | (\$163,245) | (\$94,594) | \$355,475 | (\$394,315) | \$5,546,809 |
| - By Percentage (%) | -19.00% | -17.41% | -11.77% | -2.10% | 8.41% | -9.53% | 21.47% |




A collage of financial-related images. At the top left, a stack of US dollar bills. To its right, a yellow 'PAID' stamp. Further right, a receipt with a calculator. Below the stack of cash, a ledger with the word 'LEDGER' visible. At the bottom left, a pile of coins. In the center, a yellow box with the text 'Class I Fairs STOP Summary'. At the bottom right, a gold bar and a US dollar bill.


| | | | | | | | |
|---|--|--|--|---------------------------------------|------------------------------------|--|--|
|  | 10-A DAA, Tulelake- Butte Valley Fair | 33rd DAA, San Benito County Fair | 34th DAA, Modoc-Last Frontier Fair | 41st DAA, Del Norte County Fair | 44th DAA, Colusa County Fair | 51st DAA, San Fernando Valley Fair | 52nd DAA, Sacramento County Fair |
| Beginning Resources 1/1/2006 | | | | | | | |
| Investment in Capital Assets | 889,206 | 834,396 | 1,600,151 | 1,126,337 | 489,976 | 74,163 | 40,014 |
| Restricted Resources | 0 | 0 | 0 | 177,094 | 0 | 3,000,000 | 0 |
| Unrestricted - Available for Operations | 273,151 | (1,886) | 63,735 | 7,487 | (1,541) | (84,736) | 316,640 |
| Total | \$1,162,357 | \$832,510 | \$1,663,886 | \$1,310,918 | \$488,435 | \$2,989,427 | \$356,654 |
| Resources Acquired: | | | | | | | |
| State Allocation | 180,000 | 180,000 | 180,000 | 180,000 | 180,000 | 180,000 | 180,000 |
| Other | 95,000 | 46,780 | 21,697 | 131,122 | 156,376 | 30,000 | 56,431 |
| Operating Revenues: | | | | | | | |
| Admissions to Grounds | 0 | 48,702 | 19,841 | 84,788 | 84,344 | 54,827 | 0 |
| Industrial and Commercial Space | 21,220 | 18,275 | 2,880 | 12,340 | 14,950 | 31,280 | 79,109 |
| Concessions | 90,079 | 50,966 | 11,389 | 66,578 | 83,848 | 37,534 | 137,454 |
| Exhibits | 5,889 | 18,192 | 6,713 | 4,746 | 3,952 | 1,169 | 12,898 |
| Horse Show | 1,360 | 14,930 | 25,687 | 1,787 | 0 | 0 | 1,988 |
| Fair Attractions | 38,067 | 0 | 27,940 | 30,226 | 40,244 | 0 | 6,302 |
| Interim Attractions | 0 | 0 | 0 | 875 | 152,570 | 0 | 0 |
| Motorized Racing | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous Fair | 27,649 | 36,242 | 2,486 | 34,833 | 59,950 | 18,213 | 38,849 |
| Miscellaneous Non-Fair | 15,385 | 1,425 | 0 | 3,390 | 18,366 | 0 | 0 |
| Interim Revenue | 119,742 | 141,194 | 22,301 | 126,578 | 101,552 | 0 | 396 |
| Prior Year Revenue Adjustment | 3,930 | 2,981 | 0 | 875 | (1,257) | 84 | 0 |
| Other Operating Revenue | 12,436 | 17,859 | 7,389 | 14,198 | 11,534 | 136,595 | 11,394 |
| Total Operating Revenues | 335,757 | 350,766 | 126,626 | 381,214 | 570,053 | 279,702 | 288,390 |
| Operating Expenditures: | | | | | | | |
| Administration | 185,218 | 210,614 | 92,262 | 212,469 | 187,804 | 143,838 | 249,190 |
| Maintenance & General Operations | 153,861 | 196,407 | 107,800 | 180,953 | 283,322 | 114,661 | 52,643 |
| Publicity | 11,381 | 23,759 | 11,429 | 12,460 | 28,856 | 70,512 | 58,022 |
| Attendance Operations | 12,431 | 17,625 | 5,732 | 14,463 | 21,756 | 37,342 | 0 |
| Miscellaneous Fair | 2,144 | 10,639 | 3,525 | 3,949 | 8,689 | 6,913 | 7,019 |
| Miscellaneous Non-Fair Programs | 7,380 | 0 | 0 | 8,020 | 11,159 | 0 | 0 |
| Premiums | 18,804 | 21,939 | 12,581 | 10,696 | 10,335 | 2,285 | 22,769 |
| Exhibits | 21,902 | 22,831 | 9,084 | 23,616 | 29,344 | 59,494 | 93,821 |
| Horse Show | 1,432 | 20,075 | 26,398 | 814 | 0 | 0 | 707 |
| Horse Racing (Fairtime Pari-Mutuel) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Horse Racing (Satellite Wagering) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fair Entertainment Expense | 55,808 | 37,519 | 36,304 | 82,605 | 78,039 | 83,138 | 63,831 |
| Interim Entertainment Expense | 0 | 0 | 0 | 925 | 59,857 | 0 | 0 |
| Motorized Racing | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Equipment Funded by Fair | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Prior Year Expense Adjustment | 25,735 | 337 | 1,255,506 | (4,407) | (365,076) | (18,197) | 50 |
| Cash (Over/Under) | 0 | (6) | 41 | (405) | 0 | 1 | 0 |
| Other Miscellaneous Operating Expense | 45,000 | 46,780 | 21,697 | 95,363 | 46,004 | 0 | 56,431 |
| Total Operating Expenditures | 541,096 | 608,519 | 1,582,359 | 641,521 | 400,089 | 499,987 | 604,483 |
| Other Addition/(Reduction) in Resources | | | | | | | |
| Depreciation Expense | (59,841) | (39,594) | (22,680) | (57,028) | (60,968) | (2,852) | (5,616) |
| Net Effect | 9,820 | (70,567) | (1,276,716) | (6,213) | 445,372 | (13,137) | (85,278) |
| Ending Resources 12/31/2006 | | | | | | | |
| Investment in Capital Assets | 863,056 | 794,802 | 321,964 | 1,118,331 | 930,834 | 71,311 | 34,398 |
| Restricted Resources | 0 | 0 | 0 | 177,094 | 0 | 3,000,000 | 0 |
| Unrestricted - Available for Operations | 309,121 | (32,862) | 65,207 | 9,280 | 2,974 | (95,021) | 236,976 |
| Total | \$1,172,177 | \$761,940 | \$387,171 | \$1,304,705 | \$933,808 | \$2,976,290 | \$271,374 |
| Reserve Percentage | 57.1% | -5.4% | 4.1% | 1.4% | 0.7% | -19.0% | 39.2% |


| | | | | | | | |
|---|--|--|--|---------------------------------------|------------------------------------|--|--|
|  | 10-A DAA, Tulelake- Butte Valley Fair | 33rd DAA, San Benito County Fair | 34th DAA, Modoc-Last Frontier Fair | 41st DAA, Del Norte County Fair | 44th DAA, Colusa County Fair | 51st DAA, San Fernando Valley Fair | 52nd DAA, Sacramento County Fair |
| Statement of Financial Condition | | | | | | | |
| Assets | | | | | | | |
| Cash: | | | | | | | |
| Restricted Cash | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,000,000 | \$0 |
| Available Cash | 329,186 | 104,134 | 154,789 | 38,827 | 224,884 | (41,963) | 360,804 |
| Accounts Receivable | 13,197 | 28,393 | (77) | 191,397 | 4,329 | 44,857 | 15,161 |
| Other Assets | 0 | 0 | 0 | 1,569 | 3,357 | 0 | 292 |
| Construction in Progress | 0 | 0 | 0 | 23,772 | 0 | 0 | 0 |
| Land | 52,888 | 61,442 | 600 | 30,353 | 3,298 | 0 | 0 |
| Buildings and Improvements | 1,923,689 | 2,200,989 | 1,542,876 | 2,403,952 | 2,192,407 | 0 | 76,731 |
| Equipment | 195,714 | 47,283 | 100,373 | 174,569 | 122,802 | 35,200 | 0 |
| Leasehold Improvements | 0 | 0 | 0 | 0 | 0 | 85,573 | 0 |
| Less Accumulated Depreciation | (1,309,236) | (1,514,910) | (1,321,884) | (1,514,313) | (1,374,488) | (49,463) | (42,332) |
| Total Assets | 1,205,439 | 927,330 | 476,677 | 1,350,124 | 1,176,590 | 3,074,204 | 410,654 |
| Obligations & Net Resources | | | | | | | |
| Insurance Fees Payable | 0 | 0 | 0 | (9,390) | 183 | 0 | 0 |
| Accounts Payable | 12,993 | 10,689 | 400 | 8,581 | 21,948 | 19,418 | 28,421 |
| Payroll Liabilities | (0) | 8,443 | 142 | (102) | (64) | 593 | 7,219 |
| Deferred Revenue | 48 | 46,665 | 46,912 | 7,529 | 116,460 | 68,875 | 51,934 |
| Other Liabilities | 0 | 0 | 0 | 1,127 | 0 | 6,124 | 0 |
| Guarantee Deposits | 625 | 14,150 | 800 | 5,640 | 55,845 | 0 | 0 |
| Compensated Absences Liability | 19,598 | 36,833 | 41,252 | 13,409 | 31,530 | 0 | 0 |
| Long Term Debt | 0 | 0 | 0 | (1) | 13,187 | 0 | 0 |
| Total Obligations | 33,262 | 116,779 | 89,506 | 26,793 | 239,088 | 95,010 | 87,574 |
| Net Resources | | | | | | | |
| Resources for Junior Livestock Auction | 0 | 48,611 | 0 | 18,625 | 3,693 | 2,904 | 51,706 |
| Investment in Capital Assets | 863,057 | 794,802 | 321,964 | 1,118,331 | 930,834 | 71,311 | 34,398 |
| Total Unrestricted Net Resources | 309,120 | (32,862) | 65,207 | 9,280 | 2,974 | (95,021) | 236,977 |
| Total Restricted Net Resources | 0 | 0 | 0 | 177,094 | 0 | 3,000,000 | 0 |
| Total Obligations & Resources | \$1,205,439 | \$927,330 | \$476,677 | \$1,350,124 | \$1,176,590 | \$3,074,204 | \$410,654 |


|  | 54th DAA, Colorado River Country Fair | Cloverdale Citrus Fair | Chowchilla- Madera County Fair | Mendocino County Fair | Inter-Mountain Fair of Shasta County 1/1/05-6/30/06 | Trinity County Fair |
|---|--|---------------------------|--------------------------------------|--------------------------|--|------------------------|
| Beginning Resources 1/1/2006 | | | | | | |
| Investment in Capital Assets | 803,903 | 402,018 | 1,044,395 | 770,486 | 1,075,551 | 1,000,066 |
| Restricted Resources | 0 | 0 | 0 | 0 | 0 | 0 |
| Unrestricted - Available for Operations | (69,117) | 677,538 | (6,297) | 176,413 | 31,141 | 115,975 |
| Total | \$734,786 | \$1,079,556 | \$1,038,098 | \$946,899 | \$1,106,692 | \$1,116,041 |
| Resources Acquired: | | | | | | |
| State Allocation | 180,000 | 180,000 | 180,000 | 180,000 | 135,000 | 180,000 |
| Other | 45,251 | 4,500 | 95,403 | 68,943 | 0 | 145,395 |
| Operating Revenues: | | | | | | |
| Admissions to Grounds | 51,792 | 39,939 | 59,721 | 68,383 | 0 | 17,180 |
| Industrial and Commercial Space | 0 | 8,115 | 13,900 | 12,525 | 0 | 7,150 |
| Concessions | 73,597 | 28,506 | 38,816 | 54,768 | 0 | 22,724 |
| Exhibits | 5,320 | 9,540 | 16,536 | 5,797 | 2,391 | 7,844 |
| Horse Show | 0 | 0 | 0 | 743 | 0 | 2,288 |
| Fair Attractions | 0 | 12,804 | 400 | 0 | 100 | 37,339 |
| Interim Attractions | 0 | 345,205 | 0 | 0 | 0 | 1,400 |
| Motorized Racing | 0 | 0 | 76,373 | 0 | 0 | 0 |
| Miscellaneous Fair | 45,578 | 12,674 | 35,387 | 36,884 | 12,291 | 6,517 |
| Miscellaneous Non-Fair | 5,722 | 19,473 | 1,857 | 14,883 | 0 | 2,188 |
| Interim Revenue | 102,360 | 107,537 | 79,430 | 58,972 | 46,554 | 59,831 |
| Prior Year Revenue Adjustment | 0 | 2,510 | 0 | 0 | 1,288 | 0 |
| Other Operating Revenue | 25,789 | 42,838 | 238,493 | 4,679 | 677 | 1,977 |
| Total Operating Revenues | 310,158 | 629,141 | 560,913 | 257,634 | 63,301 | 166,438 |
| Operating Expenditures: | | | | | | |
| Administration | 213,821 | 147,374 | 210,933 | 137,179 | 124,333 | 140,658 |
| Maintenance & General Operations | 206,275 | 116,380 | 193,048 | 139,480 | 54,548 | 168,392 |
| Publicity | 4,800 | 23,877 | 19,145 | 6,957 | 1,824 | 10,825 |
| Attendance Operations | 7,344 | 9,805 | 16,036 | 12,385 | 3,066 | 6,062 |
| Miscellaneous Fair | 8,395 | 12,775 | 3,346 | 29,381 | 377 | 2,935 |
| Miscellaneous Non-Fair Programs | 4,026 | 0 | 75 | 3,578 | 0 | 0 |
| Premiums | 7,637 | 16,239 | 17,264 | 33,959 | 1,061 | 8,748 |
| Exhibits | 9,726 | 10,858 | 14,859 | 22,780 | 4,139 | 25,293 |
| Horse Show | 0 | 0 | 0 | 250 | 0 | 5,037 |
| Horse Racing (Fairtime Pari-Mutuel) | 0 | 0 | 0 | 0 | 0 | 0 |
| Horse Racing (Satellite Wagering) | 0 | 0 | 0 | 0 | 0 | 0 |
| Fair Entertainment Expense | 24,240 | 36,296 | 81,808 | 21,199 | 1,562 | 41,866 |
| Interim Entertainment Expense | 0 | 268,587 | 0 | 0 | 0 | 0 |
| Motorized Racing | 0 | 0 | 0 | 0 | 0 | 0 |
| Equipment Funded by Fair | 0 | 2,557 | 0 | 891 | 0 | 0 |
| Prior Year Expense Adjustment | (4,240) | 2,559 | 0 | 0 | 0 | (1,249) |
| Cash (Over/Under) | 180 | 882 | 68 | 120 | 0 | 0 |
| Other Miscellaneous Operating Expense | 11,684 | 23,225 | 34,180 | 9,699 | 2,285 | 29,619 |
| Total Operating Expenditures | 493,888 | 671,414 | 590,762 | 417,858 | 193,195 | 438,186 |
| Other Addition/(Reduction) in Resources | (33,568) | | | (30,203) | | |
| Depreciation Expense | (69,627) | (41,717) | (42,441) | (47,186) | (36,275) | (109,434) |
| Net Effect | (61,674) | 100,510 | 203,113 | 11,330 | (31,169) | (55,787) |
| Ending Resources 12/31/2006 | | | | | | |
| Investment in Capital Assets | 772,330 | 374,624 | 1,042,320 | 766,817 | 1,040,776 | 956,832 |
| Restricted Resources | 0 | 0 | 0 | 0 | 0 | 0 |
| Unrestricted - Available for Operations | (99,219) | 805,440 | 198,890 | 191,413 | 34,749 | 103,421 |
| Total | \$673,111 | \$1,180,064 | \$1,241,210 | \$958,230 | \$1,075,525 | \$1,060,253 |
| Reserve Percentage | -18.8% | 120.0% | 33.7% | 42.7% | 18.0% | 23.6% |


| | | | | | | |
|---|--|---------------------------|--------------------------------------|--------------------------|--|------------------------|
|  | 54th DAA, Colorado River Country Fair | Cloverdale Citrus Fair | Chowchilla- Madera County Fair | Mendocino County Fair | Inter-Mountain Fair of Shasta County | Trinity County Fair |
| Statement of Financial Condition | | | | | | |
| Assets | | | | | | |
| Cash: | | | | | | |
| Restricted Cash | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Available Cash | 94,835 | 983,361 | 46,022 | 217,083 | 80,897 | 46,534 |
| Accounts Receivable | 17,336 | 13,326 | 22,206 | 10,496 | 2,622 | 78,310 |
| Other Assets | 0 | 69,652 | 203,550 | 0 | 28 | 0 |
| Construction in Progress | 0 | 0 | 0 | 61,764 | 1,500 | 33,863 |
| Land | 71,241 | 27,233 | 17,847 | 0 | 999 | 0 |
| Buildings and Improvements | 2,049,319 | 939,439 | 3,355,673 | 0 | 2,390,995 | 0 |
| Equipment | 52,194 | 144,067 | 89,744 | 54,157 | 164,872 | 62,189 |
| Leasehold Improvements | 0 | 0 | 0 | 2,123,883 | 0 | 1,564,345 |
| Less Accumulated Depreciation | (1,349,157) | (736,114) | (2,420,945) | (1,472,990) | (1,517,591) | (703,564) |
| Total Assets | 935,768 | 1,440,963 | 1,314,097 | 994,395 | 1,124,322 | 1,081,677 |
| Obligations & Net Resources | | | | | | |
| Insurance Fees Payable | 645 | 24 | 0 | 0 | 0 | 0 |
| Accounts Payable | 17,884 | 3,797 | 18,933 | 0 | 6,374 | 0 |
| Payroll Liabilities | 18,976 | 899 | 50 | 0 | 16,267 | 0 |
| Deferred Revenue | 116,571 | 242,550 | 29,997 | 27,641 | 14,376 | 0 |
| Other Liabilities | 0 | 0 | 29,324 | 0 | 44 | 0 |
| Guarantee Deposits | 12,674 | 6,150 | 0 | 1,461 | 0 | 200 |
| Compensated Absences Liability | 25,683 | 7,478 | 4,461 | 7,063 | 0 | 9,890 |
| Long Term Debt | 70,223 | 0 | 0 | 0 | 0 | 0 |
| Total Obligations | 262,656 | 260,898 | 82,765 | 36,165 | 37,060 | 10,090 |
| Net Resources | | | | | | |
| Resources for Junior Livestock Auction | 0 | 0 | (9,878) | 0 | 11,737 | 11,333 |
| Investment in Capital Assets | 772,330 | 374,624 | 1,042,320 | 766,817 | 1,040,776 | 956,833 |
| Total Unrestricted Net Resources | (99,219) | 805,440 | 198,890 | 191,413 | 34,748 | 103,421 |
| Total Restricted Net Resources | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Obligations & Resources | \$935,768 | \$1,440,963 | \$1,314,097 | \$994,395 | \$1,124,322 | \$1,081,677 |

A collage of financial-related images. At the top left, a stack of US dollar bills is shown. To its right is a close-up of a yellow 'PAID' stamp. Below the stack of cash is a close-up of a calculator's keypad with a finger pressing a button. To the right of the calculator is a close-up of a stack of US dollar bills, including a \$100 bill. In the center, a yellow box contains the text 'Class II Fairs STOP Summary'. To the left of the box is a close-up of a ledger with the word 'LEDGER' visible. Below the ledger is a close-up of several US coins, including a quarter. To the right of the coins is a close-up of a gold bar. In the bottom right corner, there is a close-up of a US dollar bill, showing the number '20' and the word 'DOLLARS'.


|  | 10th DAA, Siskiyou Golden Fair | 12th DAA, Redwood Empire Fair | 18th DAA, Eastern Sierra Tri-County Fair | 20th DAA, Gold Country Fair | 24-A DAA, Kings Fair | 26th DAA, Amador County Fair | 29th DAA, Mother Lode Fair | 30th DAA, Tehama District Fair | 35-A DAA, Mariposa County Fair | 36th DAA, Dixon May Fair | 39th DAA, Calaveras County Fair |
|---|--------------------------------------|-------------------------------------|---|-----------------------------------|-------------------------|------------------------------------|----------------------------------|--------------------------------------|--------------------------------------|--------------------------------|---------------------------------------|
| Beginning Resources 1/1/2006 | | | | | | | | | | | |
| Investment in Capital Assets | 863,875 | 1,696,556 | 987,188 | 857,580 | 958,021 | 977,719 | 1,162,666 | 528,316 | 1,320,513 | 1,466,410 | 736,586 |
| Restricted Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unrestricted - Available for Operations | 342,301 | 192,050 | 642,491 | 115,439 | (45,504) | 81,191 | 130,504 | 274,407 | 285,908 | 117,784 | (3,022) |
| Total | \$1,206,176 | \$1,888,606 | \$1,629,679 | \$973,019 | \$912,517 | \$1,058,910 | \$1,293,170 | \$802,723 | \$1,606,421 | \$1,584,194 | \$733,564 |
| Resources Acquired: | | | | | | | | | | | |
| State Allocation | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| Other | 125,980 | 28,763 | 109,413 | 196,191 | 56,000 | 83,671 | 40,796 | 671,336 | 140,800 | 0 | 57,341 |
| Operating Revenues: | | | | | | | | | | | |
| Admissions to Grounds | 94,743 | 91,192 | 120,820 | 141,343 | 121,297 | 127,442 | 224,947 | 102,721 | 101,545 | 389,748 | 163,109 |
| Industrial and Commercial Space | 38,138 | 16,005 | 22,982 | 27,275 | 43,147 | 28,760 | 28,400 | 2,775 | 10,764 | 44,205 | 74,536 |
| Concessions | 148,084 | 94,969 | 107,042 | 144,990 | 123,859 | 98,153 | 30,684 | 111,075 | 73,606 | 205,256 | 119,681 |
| Exhibits | 4,980 | 124 | 15,017 | 9,321 | 15,595 | 27,991 | 9,235 | 5,977 | 8,620 | 14,699 | 19,159 |
| Horse Show | 2,954 | 0 | 7,247 | 4,914 | 0 | 25,031 | 0 | 6,265 | 22,431 | 0 | 11,228 |
| Fair Attractions | 72,345 | 320 | 93,457 | 19,031 | 10,954 | 52,664 | 0 | 11,507 | 27,526 | 343,336 | 1,430 |
| Interim Attractions | 0 | 99,626 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Motorized Racing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous Fair | 54,446 | 50,909 | 58,782 | 62,804 | 73,429 | 104,135 | 50,025 | 57,663 | 28,642 | 89,586 | 172,608 |
| Miscellaneous Non-Fair | 13,542 | 8 | 13,013 | 0 | 1,007 | 0 | 0 | 0 | 12,845 | 0 | 17,003 |
| Interim Revenue | 93,083 | 371,994 | 275,485 | 330,493 | 159,043 | 116,182 | 226,010 | 332,817 | 210,767 | 251,131 | 206,656 |
| Prior Year Revenue Adjustment | 254 | 314 | 1,604 | 4,219 | 0 | 378 | (1,401) | 602 | (6,793) | 1,999 | (1,786) |
| Other Operating Revenue | 22,286 | 11,698 | 36,633 | 9,372 | 0 | 30,181 | 13,544 | 22,270 | 10,369 | 20,090 | 116,798 |
| Total Operating Revenues | 544,855 | 737,159 | 752,082 | 753,762 | 548,331 | 610,917 | 581,444 | 653,672 | 500,322 | 1,360,050 | 900,422 |
| Operating Expenditures: | | | | | | | | | | | |
| Administration | 209,658 | 263,109 | 263,389 | 206,511 | 147,789 | 191,234 | 219,782 | 287,213 | 264,049 | 259,991 | 379,728 |
| Maintenance & General Operations | 209,376 | 319,762 | 267,300 | 314,832 | 266,838 | 271,908 | 254,663 | 286,441 | 199,610 | 287,566 | 277,990 |
| Publicity | 18,811 | 26,374 | 19,525 | 43,523 | 42,042 | 52,211 | 10,047 | 28,583 | 6,769 | 128,015 | 137,192 |
| Attendance Operations | 34,173 | 25,448 | 30,898 | 25,764 | 31,976 | 72,091 | 41,600 | 17,856 | 36,297 | 144,979 | 102,209 |
| Miscellaneous Fair | 6,412 | 13,260 | 12,203 | 25,700 | 24,721 | 15,228 | 8,919 | 23,852 | 21,883 | 23,681 | 24,535 |
| Miscellaneous Non-Fair Programs | 9,695 | 1 | 13,782 | 22,690 | 4,843 | 0 | 13,290 | 0 | 3,880 | 938 | 139,291 |
| Premiums | 17,827 | 14,939 | 32,752 | 19,148 | 5,916 | 29,048 | 9,882 | 22,183 | 14,848 | 20,733 | 22,755 |
| Exhibits | 20,030 | 48,618 | 45,797 | 95,859 | 29,343 | 35,826 | 21,642 | 32,158 | 20,027 | 39,856 | 52,086 |
| Horse Show | 7,936 | 263 | 9,287 | 3,052 | 0 | 21,399 | 0 | 6,788 | 34,487 | 0 | 14,299 |
| Horse Racing (Fairtime Pari-Mutuel) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Horse Racing (Satellite Wagering) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fair Entertainment Expense | 117,243 | 55,753 | 144,658 | 98,239 | 94,511 | 92,637 | 111,150 | 89,751 | 38,710 | 598,694 | 114,247 |
| Interim Entertainment Expense | 0 | 14,248 | 0 | 0 | 0 | 0 | 0 | 3,515 | 0 | 0 | 0 |
| Motorized Racing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Equipment Funded by Fair | 0 | 0 | 0 | 0 | 0 | 20,219 | 5,397 | 0 | 0 | 0 | 16,870 |
| Prior Year Expense Adjustment | 5,427 | (1,647) | 254,815 | (2,301) | (1,662) | (2,341) | 162 | 3,809 | 9,489 | 445,401 | 26,295 |
| Cash (Over/Under) | 8 | 50 | 220 | 719 | 118 | 723 | (18) | (133) | (11) | (42) | 3,371 |
| Other Miscellaneous Operating Expense | 40,091 | 2,221 | 76,201 | 52,981 | 29,977 | 0 | 9,432 | 17,491 | 41,044 | 0 | 38,934 |
| Total Operating Expenditures | 696,687 | 782,399 | 1,170,827 | 906,717 | 676,412 | 800,183 | 705,948 | 819,507 | 691,082 | 1,949,812 | 1,349,802 |
| Other Addition/(Reduction) in Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Depreciation Expense | (74,695) | (96,721) | (56,234) | (64,466) | (58,174) | (53,336) | (73,510) | (45,997) | (84,686) | (16,426) | (84,484) |
| Net Effect | 49,453 | 36,802 | (215,566) | 128,770 | 19,745 | (8,931) | (7,218) | 609,504 | 15,354 | (456,188) | (326,523) |
| Ending Resources 12/31/2006 | | | | | | | | | | | |
| Investment in Capital Assets | 849,019 | 1,677,484 | 909,781 | 928,579 | 925,870 | 964,271 | 1,131,143 | 1,137,005 | 1,332,934 | 1,037,785 | 641,995 |
| Restricted Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unrestricted - Available for Operations | 406,609 | 247,922 | 504,330 | 173,211 | 6,392 | 85,708 | 154,809 | 275,220 | 288,839 | 90,219 | (234,955) |
| Total | \$1,255,628 | \$1,925,406 | \$1,414,111 | \$1,101,790 | \$932,262 | \$1,049,979 | \$1,285,952 | \$1,412,225 | \$1,621,773 | \$1,128,004 | \$407,040 |
| Reserve Percentage | 58.4% | 31.7% | 43.1% | 19.1% | 0.9% | 10.7% | 21.9% | 33.6% | 41.8% | 6.0% | -17.4% |


| | | | | | | | | | | | |
|---|--------------------------------------|-------------------------------------|---|-----------------------------------|-------------------------|------------------------------------|----------------------------------|--------------------------------------|--------------------------------------|--------------------------------|---------------------------------------|
|  | 10th DAA, Siskiyou Golden Fair | 12th DAA, Redwood Empire Fair | 18th DAA, Eastern Sierra Tri-County Fair | 20th DAA, Gold Country Fair | 24-A DAA, Kings Fair | 26th DAA, Amador County Fair | 29th DAA, Mother Lode Fair | 30th DAA, Tehama District Fair | 35-A DAA, Mariposa County Fair | 36th DAA, Dixon May Fair | 39th DAA, Calaveras County Fair |
| Statement of Financial Condition | | | | | | | | | | | |
| Assets | | | | | | | | | | | |
| Cash: | | | | | | | | | | | |
| Restricted Cash | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Available Cash | 452,947 | 352,021 | 561,520 | 168,851 | 77,854 | 130,450 | 297,063 | 373,431 | 357,563 | 162,002 | 32,074 |
| Accounts Receivable | 699 | 18,842 | 35,745 | 51,626 | 5,034 | 26,989 | 10,613 | 32,443 | (1,596) | 1,438 | 24,786 |
| Other Assets | 4,002 | 80 | 0 | 477 | 2,204 | 3,077 | 0 | 1,083 | 8,428 | 10,813 | 3,284 |
| Construction in Progress | 0 | 241,492 | 30,034 | 0 | 0 | 23,213 | 0 | 571,440 | 0 | 0 | 0 |
| Land | 0 | 52,358 | 0 | 54,370 | 45,707 | 9,764 | 239,127 | 5,000 | 5,243 | 35,602 | 71,698 |
| Buildings and Improvements | 0 | 3,400,514 | 2,355,849 | 2,759,546 | 1,790,854 | 2,261,143 | 2,182,611 | 0 | 3,264,645 | 2,898,961 | 3,052,643 |
| Equipment | 363,077 | 160,149 | 103,135 | 56,391 | 257,185 | 22,995 | 215,190 | 118,213 | 111,528 | 195,404 | 98,041 |
| Leasehold Improvements | 2,840,805 | 0 | 0 | 0 | 0 | 0 | 0 | 2,153,195 | 0 | 0 | 0 |
| Less Accumulated Depreciation | (2,354,862) | (2,177,028) | (1,255,715) | (1,941,727) | (1,167,876) | (1,352,843) | (1,439,111) | (1,710,843) | (2,048,482) | (2,089,885) | (2,577,224) |
| Total Assets | 1,306,668 | 2,048,427 | 1,830,567 | 1,149,535 | 1,010,961 | 1,124,788 | 1,505,493 | 1,543,963 | 1,697,330 | 1,214,335 | 705,302 |
| Obligations & Net Resources | | | | | | | | | | | |
| Insurance Fees Payable | 0 | (317) | 0 | 0 | 0 | 887 | 0 | 0 | 0 | 0 | 0 |
| Accounts Payable | 3,965 | 31,413 | 1,138 | 4,096 | 35,068 | 17,620 | 6,909 | 16,760 | 0 | 617 | 51,561 |
| Payroll Liabilities | 612 | 1,651 | (1,263) | 951 | 305 | 885 | 0 | 30 | 1,391 | 0 | (4,253) |
| Deferred Revenue | 16,603 | 11,036 | 29,022 | 15,505 | 2,065 | 19,785 | 4,229 | 52,242 | 41,528 | 41,435 | 40,177 |
| Other Liabilities | 0 | 15,001 | 0 | 1,000 | 0 | 15 | 49,279 | 0 | 4,586 | 0 | 3,388 |
| Guarantee Deposits | 100 | 13,548 | 600 | 3,865 | 6,600 | 1,375 | 6,950 | 3,771 | 850 | 8,600 | 6,268 |
| Compensated Absences Liability | 29,759 | 14,557 | 54,218 | 12,222 | 22,708 | 13,998 | 61,187 | 58,934 | 27,202 | 33,382 | 55,513 |
| Long Term Debt | 0 | 0 | 323,520 | 0 | 0 | 0 | 66,674 | 0 | 0 | 2,297 | 99,178 |
| Total Obligations | 51,040 | 86,889 | 407,235 | 37,639 | 66,745 | 54,566 | 195,228 | 131,737 | 75,557 | 86,331 | 251,831 |
| Net Resources | | | | | | | | | | | |
| Resources for Junior Livestock Auction | 0 | 36,133 | 9,220 | 10,106 | 11,954 | 20,243 | 24,313 | 0 | 0 | 0 | 46,432 |
| Investment in Capital Assets | 849,020 | 1,677,484 | 909,782 | 928,579 | 925,870 | 964,272 | 1,131,143 | 1,137,005 | 1,332,934 | 1,037,785 | 641,995 |
| Total Unrestricted Net Resources | 406,608 | 247,922 | 504,329 | 173,211 | 6,392 | 85,708 | 154,809 | 275,220 | 288,839 | 90,219 | (234,955) |
| Total Restricted Net Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Obligations & Resources | \$1,306,668 | \$2,048,427 | \$1,830,567 | \$1,149,535 | \$1,010,961 | \$1,124,788 | \$1,505,493 | \$1,543,963 | \$1,697,330 | \$1,214,335 | \$705,302 |


| | | | | | | | | | |
|---|----------------------------------|-----------------------------------|---|----------------------------------|------------------------------------|----------------------|-----------------------|---------------------------------|---|
|  | 40th DAA, Yolo County Fair | 42nd DAA, Glenn County Fair | 48th DAA, Schools Involvement Fair | 49th DAA, Lake County Fair | 53rd DAA, Desert Empire Fair | Butte County Fair | Lassen County Fair | Merced County Spring Fair | Plumas-Sierra County Fair (FY 05/06) DATA NOT AVAILABLE |
| Beginning Resources 1/1/2006 | | | | | | | | | |
| Investment in Capital Assets | 1,178,974 | 1,002,802 | 435,998 | 1,896,523 | 1,361,383 | 1,052,368 | 0 | 853,841 | |
| Restricted Resources | 0 | 0 | 2,971,485 | 0 | 0 | 0 | 0 | 0 | |
| Unrestricted - Available for Operations | 285,833 | 136,523 | 253,324 | 214,224 | (31,582) | 76,566 | 57,468 | 11,684 | |
| Total | \$1,464,807 | \$1,139,325 | \$3,660,807 | \$2,110,747 | \$1,329,801 | \$1,128,934 | \$57,468 | \$865,525 | \$0 |
| Resources Acquired: | | | | | | | | | |
| State Allocation | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | |
| Other | 48,425 | 60,632 | 40,086 | 46,410 | 40,000 | 49,777 | 343,795 | 37,953 | |
| Operating Revenues: | | | | | | | | | |
| Admissions to Grounds | 0 | 67,005 | 0 | 130,844 | 28,452 | 84,083 | 40,502 | 210,673 | |
| Industrial and Commercial Space | 75,186 | 14,900 | 0 | 29,410 | 11,270 | 28,950 | 10,600 | 36,467 | |
| Concessions | 318,658 | 60,803 | 0 | 114,573 | 19,396 | 100,867 | 93,776 | 142,428 | |
| Exhibits | 6,994 | 9,719 | 0 | 7,662 | 1,039 | 9,047 | 5,197 | 16,828 | |
| Horse Show | 23,419 | 2,145 | 0 | 662 | 379 | 0 | 5,131 | 0 | |
| Fair Attractions | 100,410 | 14,719 | 0 | 0 | 7,929 | 55,472 | 67,539 | 45,507 | |
| Interim Attractions | 0 | 0 | 0 | 0 | 0 | 0 | 7,878 | 0 | |
| Motorized Racing | 0 | 0 | 0 | 43,641 | 31,668 | 0 | 5,820 | 0 | |
| Miscellaneous Fair | 72,729 | 34,077 | 4,200 | 38,359 | 13,150 | 59,783 | 49,710 | 114,158 | |
| Miscellaneous Non-Fair | 0 | 52,064 | 100 | 0 | 61,112 | 0 | 29,784 | 0 | |
| Interim Revenue | 232,675 | 125,117 | 0 | 74,225 | 123,282 | 155,024 | 106,539 | 252,403 | |
| Prior Year Revenue Adjustment | 1,110 | (22) | 32,088 | 568 | 2,699 | 2,823 | 2,674 | 1,222 | |
| Other Operating Revenue | 40,092 | 21,287 | 168,127 | 8,837 | 22,704 | 10,881 | 40,169 | 2,296 | |
| Total Operating Revenues | 871,273 | 401,814 | 204,515 | 448,781 | 323,080 | 506,930 | 465,319 | 821,982 | 0 |
| Operating Expenditures: | | | | | | | | | |
| Administration | 305,510 | 129,174 | 182,472 | 206,662 | 210,324 | 206,525 | 237,927 | 331,303 | |
| Maintenance & General Operations | 397,117 | 201,734 | 8,591 | 301,284 | 143,131 | 287,028 | 181,803 | 318,523 | |
| Publicity | 6,606 | 14,049 | 600 | 21,960 | 10,146 | 29,343 | 17,352 | 49,002 | |
| Attendance Operations | 75,932 | 35,047 | 0 | 34,894 | 8,681 | 34,038 | 17,823 | 17,372 | |
| Miscellaneous Fair | 30,680 | 19,187 | 20,845 | 5,313 | 3,332 | 13,190 | 12,110 | 23,379 | |
| Miscellaneous Non-Fair Programs | 55 | 51,450 | 0 | 0 | 30,597 | 0 | 112 | 0 | |
| Premiums | 32,280 | 17,492 | 26,083 | 16,908 | 2,488 | 11,636 | 12,697 | 35,362 | |
| Exhibits | 35,536 | 35,171 | 20,214 | 35,331 | 3,631 | 32,940 | 18,905 | 73,973 | |
| Horse Show | 25,334 | 2,681 | 0 | 2,853 | 74 | 0 | 4,923 | 0 | |
| Horse Racing (Fairtime Pari-Mutuel) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Horse Racing (Satellite Wagering) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Fair Entertainment Expense | 61,667 | 53,144 | 8,355 | 50,000 | 26,357 | 80,197 | 104,983 | 134,225 | |
| Interim Entertainment Expense | 0 | 0 | 0 | 0 | 10,188 | 1,068 | 16,175 | 0 | |
| Motorized Racing | 0 | 0 | 0 | 0 | 19,583 | 0 | 0 | 0 | |
| Equipment Funded by Fair | 12,831 | 406 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Prior Year Expense Adjustment | (143,372) | (1,332) | 11,148 | 25,869 | (1,957) | 2,760 | 0 | (189) | |
| Cash (Over/Under) | (51) | (11) | 0 | 65 | 42 | 158 | 802 | 248 | |
| Other Miscellaneous Operating Expense | 12,429 | 38,130 | 40,086 | 10,471 | 9,511 | 21,534 | 43,670 | 27,319 | |
| Total Operating Expenditures | 852,554 | 596,322 | 318,394 | 711,610 | 476,128 | 720,417 | 669,282 | 1,010,517 | 0 |
| Other Addition/(Reduction) in Resources | 0 | 0 | | | | | (85,904) | | |
| Depreciation Expense | (81,282) | (58,681) | (16,148) | (115,361) | (85,472) | (43,283) | 0 | (27,810) | |
| Net Effect | 135,862 | (42,557) | 60,059 | (181,780) | (48,520) | (56,993) | 203,928 | (28,392) | 0 |
| Ending Resources 12/31/2006 | | | | | | | | | \$0 |
| Investment in Capital Assets | 1,276,094 | 966,623 | 419,850 | 1,829,391 | 1,304,138 | 1,034,433 | 0 | 829,215 | |
| Restricted Resources | 0 | 0 | 2,971,485 | 0 | 0 | 0 | 0 | 0 | |
| Unrestricted - Available for Operations | 324,576 | 130,144 | 329,531 | 99,576 | (22,857) | 37,508 | 261,394 | 7,918 | |
| Total | \$1,600,670 | \$1,096,767 | \$3,720,866 | \$1,928,967 | \$1,281,281 | \$1,071,941 | \$261,394 | \$837,133 | \$0 |
| Reserve Percentage | 32.6% | 21.8% | 103.5% | 14.0% | -4.8% | 5.2% | 39.1% | 0.8% | #DIV/0! |


| | | | | | | | | | |
|---|----------------------------------|-----------------------------------|---|----------------------------------|------------------------------------|----------------------|-----------------------|---------------------------------|---|
|  | 40th DAA, Yolo County Fair | 42nd DAA, Glenn County Fair | 48th DAA, Schools Involvement Fair | 49th DAA, Lake County Fair | 53rd DAA, Desert Empire Fair | Butte County Fair | Lassen County Fair | Merced County Spring Fair | Plumas-Sierra County Fair (FY 05/06) DATA NOT AVAILABLE |
| Statement of Financial Condition | | | | | | | | | |
| Assets | | | | | | | | | |
| Cash: | | | | | | | | | |
| Restricted Cash | \$0 | \$0 | \$2,971,485 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Available Cash | 419,447 | 176,690 | 326,455 | 238,019 | 47,190 | 107,839 | 273,634 | (2,753) | |
| Accounts Receivable | 11,848 | 33,084 | 53,315 | 10,681 | 14,867 | 9,341 | (220) | 33,972 | |
| Other Assets | 0 | 629 | 4,096 | 0 | 0 | 1,416 | 0 | 21,800 | |
| Construction in Progress | 0 | 35,419 | 0 | 40,939 | 0 | 27,199 | 0 | 10,269 | |
| Land | 174,214 | 2,900 | 0 | 240,662 | 71,375 | 0 | 0 | 448,650 | |
| Buildings and Improvements | 2,978,171 | 2,425,295 | 0 | 3,181,095 | 2,554,748 | 2,203,214 | 0 | 2,078,033 | |
| Equipment | 411,171 | 80,876 | 18,698 | 106,751 | 93,904 | 114,230 | 0 | 158,402 | |
| Leasehold Improvements | 0 | 0 | 484,442 | 0 | 0 | 0 | 0 | 0 | |
| Less Accumulated Depreciation | (2,287,462) | (1,577,867) | (83,290) | (1,690,849) | (1,175,904) | (1,310,210) | 0 | (1,866,139) | |
| Total Assets | 1,707,389 | 1,177,026 | 3,775,201 | 2,127,297 | 1,606,181 | 1,153,028 | 273,414 | 882,234 | 0 |
| Obligations & Net Resources | | | | | | | | | |
| Insurance Fees Payable | 0 | 0 | 0 | 339 | 3,610 | 0 | 0 | 0 | |
| Accounts Payable | 3,384 | 6,865 | 4,083 | 0 | 26,859 | 100 | 0 | 0 | |
| Payroll Liabilities | 5,089 | 0 | (683) | 2,715 | 1,588 | 7,001 | 0 | 0 | |
| Deferred Revenue | 30,291 | 15,633 | 46,158 | 69,108 | 7,008 | 41,941 | 12,020 | 0 | |
| Other Liabilities | 0 | 0 | 0 | 1,539 | 2,574 | 0 | 0 | 0 | |
| Guarantee Deposits | 0 | 0 | 0 | 5,713 | 3,905 | 2,100 | 0 | 0 | |
| Compensated Absences Liability | 66,456 | 29,703 | 4,777 | 19,665 | 39,369 | 23,002 | 0 | 0 | |
| Long Term Debt | 0 | 0 | 0 | 49,208 | 239,986 | 0 | 0 | 100,000 | |
| Total Obligations | 105,220 | 52,201 | 54,335 | 148,285 | 324,900 | 74,144 | 12,020 | 100,000 | 0 |
| Net Resources | | | | | | | | | |
| Resources for Junior Livestock Auction | 1,500 | 14,255 | 0 | 50,045 | 0 | 6,193 | 0 | (54,899) | |
| Investment in Capital Assets | 1,276,094 | 966,623 | 419,850 | 1,829,390 | 1,304,138 | 1,034,432 | 0 | 829,215 | |
| Total Unrestricted Net Resources | 324,576 | 130,144 | 329,531 | 99,576 | (22,857) | 37,508 | 261,394 | 7,918 | |
| Total Restricted Net Resources | 0 | 13,802 | 2,971,485 | 0 | 0 | 751 | 0 | 0 | |
| Total Obligations & Resources | \$1,707,389 | \$1,177,026 | \$3,775,201 | \$2,127,297 | \$1,606,181 | \$1,153,028 | \$273,414 | \$882,234 | \$0 |

A collage of financial-related images. At the top left, a stack of US dollar bills. To its right, a close-up of a yellow 'PAID' stamp. Further right, a receipt with a list of items and prices. Below the receipt, a calculator with a finger pressing a button. In the center, a yellow rectangular box with the text 'Class III Fairs STOP Summary'. To the left of the box, a close-up of a ledger with the word 'LEDGER' visible. Below the ledger, a pile of coins. To the right of the coins, a gold bar. At the bottom right, a stack of US dollar bills, including a \$20 bill and a \$100 bill.


| | | | | | | | | | |
|---|-----------------------------------|----------------------------------|-----------------------------------|----------------------------------|--|------------------------------------|--------------------------------------|--|--|
|  | 3rd DAA, Silver Dollar Fair | 4th DAA, Sonoma Marin Fair | 9th DAA, Redwood Acres Fair | 13th DAA, Yuba Sutter Fair | 14th DAA, Santa Cruz County Fair | 17th DAA, Nevada County Fair | 21-A DAA, Madera District Fair | 23rd DAA, Contra Costa County Fair | 25th DAA, Napa Town & Country Fair |
| Beginning Resources 1/1/2006 | | | | | | | | | |
| Investment in Capital Assets | 2,703,813 | 1,650,761 | 1,447,779 | 1,188,180 | 2,219,830 | 3,628,783 | 1,202,505 | 1,353,334 | 407,341 |
| Restricted Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unrestricted - Available for Operations | 458,381 | 1,251,334 | 133,064 | 302,084 | (10,033) | 446,775 | 707,765 | 239,987 | 241,762 |
| Total | \$3,162,194 | \$2,902,095 | \$1,580,843 | \$1,490,264 | \$2,209,797 | \$4,075,558 | \$1,910,270 | \$1,593,321 | \$649,103 |
| Resources Acquired: | | | | | | | | | |
| State Allocation | 124,000 | 124,000 | 124,000 | 124,000 | 124,000 | 124,000 | 124,000 | 124,000 | 124,000 |
| Other | 145,092 | 123,863 | 108,745 | 56,122 | 99,018 | 6,879 | 138,188 | 110,681 | 171,320 |
| Operating Revenues: | | | | | | | | | |
| Admissions to Grounds | 261,409 | 407,304 | 135,494 | 213,245 | 300,482 | 366,987 | 268,645 | 217,827 | 312,746 |
| Industrial and Commercial Space | 64,420 | 61,255 | 12,350 | 31,921 | 45,900 | 18,552 | 34,900 | 62,538 | 83,226 |
| Concessions | 205,003 | 75,656 | 55,585 | 163,389 | 179,946 | 441,300 | 198,716 | 146,395 | 215,008 |
| Exhibits | 7,968 | 71,478 | 8,446 | 10,936 | 19,887 | 38,850 | 10,762 | 6,667 | 14,934 |
| Horse Show | 1,438 | 0 | 1,502 | 0 | 26,158 | 14,315 | 0 | 0 | 0 |
| Horse Racing (Fairtime Pari-Mutuel) | 0 | 0 | 0 | 0 | 0 | 114,756 | 0 | 0 | 0 |
| Horse Racing (Satellite Wagering) | 0 | 0 | 60,998 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fair Attractions | 3,126 | 21,184 | 0 | 43,159 | 96,811 | 438,664 | 45,598 | 44,046 | 37,443 |
| Interim Attractions | 0 | 4,130 | 0 | 0 | 0 | 0 | 0 | 100,723 | 0 |
| Motorized Racing | 0 | 92,428 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous Fair | 55,692 | 76,778 | 25,973 | 89,387 | 0 | 215,998 | 88,865 | 53,077 | 62,805 |
| Miscellaneous Non-Fair | 0 | 2,700 | 277 | 6,525 | 0 | 0 | 0 | 944 | 0 |
| Interim Revenue | 504,991 | 532,296 | 261,329 | 233,899 | 362,211 | 355,598 | 588,037 | 445,729 | 508,517 |
| Prior Year Revenue Adjustment | 0 | 15 | 10,837 | 2,549 | 31,598 | (4,743) | 390 | 2,817 | 2,302 |
| Other Operating Revenue | 0 | 78,743 | 10,585 | 23,809 | 3,549 | 32,043 | 34,133 | 7,719 | 6,912 |
| Total Operating Revenues | 1,104,047 | 1,423,967 | 583,376 | 818,819 | 1,066,542 | 2,032,320 | 1,270,046 | 1,088,482 | 1,243,893 |
| Operating Expenditures: | | | | | | | | | |
| Administration | 348,052 | 373,330 | 179,488 | 289,121 | 254,126 | 474,551 | 321,902 | 290,548 | 339,317 |
| Maintenance & General Operations | 518,273 | 340,030 | 209,234 | 300,414 | 548,070 | 572,014 | 411,513 | 436,571 | 662,070 |
| Publicity | 42,449 | 111,990 | 33,258 | 29,794 | 70,942 | 60,480 | 66,479 | 93,628 | 39,364 |
| Attendance Operations | 55,309 | 97,643 | 27,411 | 67,926 | 108,691 | 129,690 | 45,442 | 71,565 | 109,979 |
| Miscellaneous Fair | 0 | 16,321 | 4,175 | 2,937 | 27,634 | 116,888 | 15,712 | 5,269 | 13,101 |
| Miscellaneous Non-Fair Programs | 0 | 30,934 | 309 | 9,496 | 0 | 0 | 0 | 25,837 | 0 |
| Premiums | 44,034 | 63,121 | 19,955 | 16,035 | 28,408 | 43,694 | 20,900 | 28,969 | 25,108 |
| Exhibits | 67,673 | 119,778 | 27,500 | 26,604 | 110,170 | 98,153 | 26,911 | 40,806 | 53,282 |
| Horse Show | 500 | 0 | 3,075 | 0 | 28,342 | 13,677 | 0 | 0 | 0 |
| Horse Racing (Fairtime Pari-Mutuel) | 0 | 0 | 0 | 0 | 0 | 28,179 | 0 | 0 | 0 |
| Horse Racing (Satellite Wagering) | 0 | 0 | 80,718 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fair Entertainment Expense | 151,420 | 435,914 | 162,105 | 153,435 | 110,203 | 155,738 | 288,112 | 82,889 | 198,114 |
| Interim Entertainment Expense | 0 | 6,713 | 0 | 0 | 0 | 289,490 | 0 | 18,978 | 0 |
| Motorized Racing | 0 | 6,831 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Equipment Funded by Fair | 0 | 9,031 | 85 | 2,030 | 6,697 | 16,751 | 0 | 5,025 | 0 |
| Prior Year Expense Adjustment | (877) | (9,329) | 5,666 | 599 | 0 | (2,499) | 3,030 | (967) | (11,471) |
| Cash (Over/Under) | 132 | 537 | (2) | 920 | 144 | (57) | 343 | 1,508 | 1,692 |
| Other Miscellaneous Operating Expense | 0 | 19,950 | 66,724 | 17,341 | 9,226 | 0 | 40,273 | 58,036 | 27,255 |
| Total Operating Expenditures | 1,226,965 | 1,622,794 | 819,701 | 916,652 | 1,302,653 | 1,996,749 | 1,240,617 | 1,158,662 | 1,457,811 |
| Other Addition/(Reduction) in Resources | 0 | 0 | 0 | 0 | (84,601) | 0 | 0 | 0 | (408) |
| Depreciation Expense | (179,351) | (128,506) | (93,779) | (67,808) | (110,059) | (165,881) | (71,535) | (73,446) | (17,108) |
| Net Effect | 146,174 | 49,036 | (3,580) | 82,289 | (97,694) | 166,450 | 291,617 | 164,501 | 80,994 |
| Ending Resources 12/31/2006 | | | | | | | | | |
| Investment in Capital Assets | 2,719,120 | 1,642,737 | 1,395,849 | 1,203,728 | 2,104,789 | 3,562,178 | 1,324,330 | 1,364,877 | 585,871 |
| Restricted Resources | 0 | 0 | 0 | 0 | 60,501 | 0 | 0 | 0 | 0 |
| Unrestricted - Available for Operations | 409,896 | 1,179,887 | 87,636 | 301,015 | (163,245) | 513,948 | 806,022 | 319,496 | 127,118 |
| Total | \$3,129,016 | \$2,822,624 | \$1,483,485 | \$1,504,743 | \$2,002,045 | \$4,076,126 | \$2,130,352 | \$1,684,373 | \$712,989 |
| Reserve Percentage | 33.4% | 72.7% | 10.7% | 32.8% | -11.8% | 25.7% | 65.0% | 27.6% | 8.7% |


| | | | | | | | | | |
|---|-----------------------------------|----------------------------------|-----------------------------------|----------------------------------|--|------------------------------------|--------------------------------------|--|--|
|  | 3rd DAA, Silver Dollar Fair | 4th DAA, Sonoma Marin Fair | 9th DAA, Redwood Acres Fair | 13th DAA, Yuba Sutter Fair | 14th DAA, Santa Cruz County Fair | 17th DAA, Nevada County Fair | 21-A DAA, Madera District Fair | 23rd DAA, Contra Costa County Fair | 25th DAA, Napa Town & Country Fair |
| Statement of Financial Condition | | | | | | | | | |
| Assets | | | | | | | | | |
| Cash: | | | | | | | | | |
| Restricted Cash | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Available Cash | 544,991 | 1,258,018 | 189,063 | 486,709 | 55,538 | 699,025 | 876,230 | 367,771 | 256,880 |
| Accounts Receivable | 54,447 | 65,141 | 28,600 | 10,766 | 2,235 | 68,984 | 58,618 | 57,381 | 89,255 |
| Other Assets | 0 | 9,761 | 2,124 | 8,070 | 0 | 1,393 | 3,949 | 0 | 3,043 |
| Construction In Progress | 34,487 | 98,294 | 49,024 | 12,466 | 0 | 28,440 | 59,185 | 0 | 33,446 |
| Land | 15,523 | 0 | 57,341 | 92,728 | 8,500 | 598,266 | 45,297 | 97,504 | 231,900 |
| Buildings and Improvements | 6,121,351 | 4,101,177 | 3,333,016 | 2,541,178 | 3,859,264 | 5,200,686 | 2,771,927 | 2,735,891 | 3,292,699 |
| Equipment | 339,675 | 265,552 | 116,368 | 119,398 | 215,415 | 152,560 | 163,511 | 239,886 | 928,290 |
| Leasehold Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 740,573 | 0 |
| Less Accumulated Depreciation | (3,618,773) | (2,822,286) | (2,159,898) | (1,562,042) | (1,978,389) | (2,417,775) | (1,715,589) | (2,181,737) | (3,900,464) |
| Total Assets | 3,491,701 | 2,975,657 | 1,615,636 | 1,709,273 | 2,162,562 | 4,331,581 | 2,263,127 | 2,057,269 | 935,050 |
| Obligations & Net Resources | | | | | | | | | |
| Insurance Fees Payable | 0 | 0 | 206 | 0 | 0 | 0 | 91 | (15,519) | (520) |
| Accounts Payable | 46,446 | 5,980 | 5,132 | 51,531 | 43,341 | 14,600 | 21,992 | 17,955 | 0 |
| Payroll Liabilities | 412 | 365 | (705) | 1,846 | 113 | 2,043 | 878 | (1,236) | 811 |
| Deferred Revenue | 44,216 | 86,321 | 76,575 | 52,956 | 15,916 | 89,288 | 40,696 | 29,096 | 59,286 |
| Other Liabilities | 0 | 0 | 0 | 0 | 0 | 10,845 | 0 | 45 | 0 |
| Guarantee Deposits | 6,500 | 26,585 | 10,142 | 10,681 | 0 | 7,100 | 9,622 | 13,740 | 1,000 |
| Compensated Absences Liability | 91,468 | 28,568 | 23,876 | 40,957 | 12,430 | 64,744 | 51,189 | 62,126 | 62,373 |
| Long Term Debt | 173,143 | 5,215 | 0 | 0 | 60,000 | 0 | 0 | 267,240 | 0 |
| Total Obligations | 362,186 | 153,033 | 115,225 | 157,972 | 131,799 | 188,620 | 124,468 | 373,447 | 122,951 |
| Net Resources | | | | | | | | | |
| Resources for Junior Livestock Auction | 500 | 0 | 16,926 | 46,559 | 28,718 | 66,835 | 8,307 | (551) | 99,110 |
| Investment in Capital Assets | 409,895 | 1,642,737 | 1,395,849 | 1,203,728 | 2,104,789 | 3,562,178 | 1,324,330 | 1,364,877 | 585,871 |
| Total Unrestricted Net Resources | 2,719,120 | 1,179,887 | 87,636 | 301,015 | (163,245) | 513,948 | 806,022 | 319,496 | 127,118 |
| Total Restricted Net Resources | 0 | 0 | 0 | 0 | 60,501 | 0 | 0 | 0 | 0 |
| Total Obligations & Resources | \$3,491,701 | \$2,975,657 | \$1,615,636 | \$1,709,274 | \$2,162,562 | \$4,331,581 | \$2,263,127 | \$2,057,269 | \$935,050 |

| | | | | | | | | | | |
|---|--------------------------------------|------------------------------------|---|--------------------------|-------------------------|----------------------|------------------------|---------------------|-----------------------|------------------------|
|  | 27th DAA, Shasta District Fair | 35th DAA, Merced County Fair | 45th DAA, California Mid- Winter Fair | El Dorado County Fair | Humboldt County Fair | Marin County Fair | Salinas Valley Fair | Napa County Fair | Placer County Fair | Lodi Grape Festival |
| Beginning Resources 1/1/2006 | | | | | | | | | | |
| Investment in Capital Assets | 2,847,462 | 1,049,154 | 593,420 | 1,817,557 | 971,573 | 3,310,409 | 5,710,472 | 1,225,099 | 144,968 | 1,650,745 |
| Restricted Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unrestricted - Available for Operations | (124,746) | 384,636 | 56,508 | 73,263 | 96,994 | 479,660 | 61,330 | 246,473 | 248,655 | 571,802 |
| Total | \$2,722,716 | \$1,433,790 | \$649,928 | \$1,890,820 | \$1,068,567 | \$3,790,069 | \$5,771,802 | \$1,471,572 | \$393,623 | \$2,222,547 |
| Resources Acquired: | | | | | | | | | | |
| State Allocation | 124,000 | 124,000 | 124,000 | 124,000 | 124,000 | 124,000 | 124,000 | 124,000 | 124,000 | 124,000 |
| Other | 1,048,323 | 686 | 41,993 | 77,796 | 93,570 | 45,000 | 130,971 | 0 | 561,797 | 102,665 |
| Operating Revenues: | | | | | | | | | | |
| Admissions to Grounds | 211,829 | 336,354 | 288,038 | 203,025 | 210,228 | 1,097,815 | 93,866 | 107,115 | 78,306 | 244,205 |
| Industrial and Commercial Space | 85,585 | 50,876 | 59,975 | 86,031 | 32,955 | 144,411 | 23,370 | 16,950 | 23,100 | 59,950 |
| Concessions | 241,796 | 281,705 | 349,172 | 156,779 | 134,455 | 153,516 | 89,224 | 77,002 | 83,593 | 225,913 |
| Exhibits | 15,609 | 17,386 | 24,576 | 29,761 | 21,301 | 28,627 | 24,134 | 143 | 8,386 | 1,528 |
| Horse Show | 5,688 | 964 | 0 | 15,854 | 0 | 0 | 4,970 | 0 | 0 | 0 |
| Horse Racing (Fairtime Pari-Mutuel) | 0 | 0 | 0 | 0 | 392,422 | 0 | 0 | 0 | 0 | 0 |
| Horse Racing (Satellite Wagering) | 90,198 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fair Attractions | 7,922 | 0 | 0 | 6,777 | 0 | 0 | 23,519 | 0 | 8,297 | 0 |
| Interim Attractions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 379,129 | 0 | 0 |
| Motorized Racing | 550,508 | 51,202 | 117,285 | 51,110 | 0 | 0 | 0 | 344,516 | 571,377 | 0 |
| Miscellaneous Fair | 67,348 | 97,386 | 129,626 | 49,984 | 84,096 | 174,578 | 166,543 | 7,056 | 41,653 | 44,419 |
| Miscellaneous Non-Fair | 0 | 0 | 0 | 247,579 | 0 | 0 | 60,350 | 0 | 0 | 60,470 |
| Interim Revenue | 206,922 | 631,992 | 118,451 | 335,063 | 133,702 | 27,684 | 526,283 | 96,219 | 420,454 | 206,573 |
| Prior Year Revenue Adjustment | 29,924 | 15,848 | 35,458 | 863 | 14,312 | 0 | 281 | 3,906 | 11,043 | 1,230 |
| Other Operating Revenue | 25,534 | 71,872 | 8,674 | 9,522 | 1,823 | 14,941 | 8,233 | 14,870 | 70,172 | 135,987 |
| Total Operating Revenues | 1,538,863 | 1,555,585 | 1,131,255 | 1,192,348 | 1,025,294 | 1,641,572 | 1,020,773 | 1,046,906 | 1,316,381 | 980,275 |
| Operating Expenditures: | | | | | | | | | | |
| Administration | 309,839 | 366,126 | 306,446 | 350,850 | 238,907 | 227,935 | 395,864 | 259,440 | 322,703 | 388,164 |
| Maintenance & General Operations | 384,334 | 563,530 | 362,592 | 418,549 | 266,264 | 199,983 | 338,183 | 179,153 | 339,856 | 303,412 |
| Publicity | 26,482 | 101,844 | 50,718 | 56,948 | 64,767 | 151,020 | 114,377 | 24,686 | 64,804 | 67,475 |
| Attendance Operations | 90,087 | 106,505 | 132,806 | 57,221 | 79,678 | 214,816 | 33,849 | 32,143 | 58,861 | 62,028 |
| Miscellaneous Fair | 9,937 | 31,588 | 48,408 | 17,484 | 10,092 | 31,685 | 37,121 | 7,378 | 49,784 | 14,977 |
| Miscellaneous Non-Fair Programs | 6,319 | 0 | 0 | 229,486 | 970 | 0 | 0 | 0 | 30,439 | 0 |
| Premiums | 37,160 | 44,842 | 20,388 | 14,258 | 33,412 | 63,198 | 27,582 | 11,574 | 21,180 | 29,521 |
| Exhibits | 35,303 | 122,919 | 65,835 | 55,362 | 83,633 | 170,757 | 26,039 | 14,814 | 27,063 | 38,489 |
| Horse Show | 3,902 | 1,327 | 0 | 12,322 | 0 | 0 | 11,214 | 0 | 0 | 0 |
| Horse Racing (Fairtime Pari-Mutuel) | 0 | 0 | 0 | 0 | 334,868 | 0 | 0 | 0 | 0 | 0 |
| Horse Racing (Satellite Wagering) | 71,596 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fair Entertainment Expense | 97,048 | 335,245 | 234,375 | 115,151 | 43,680 | 657,936 | 115,166 | 114,019 | 113,657 | 104,436 |
| Interim Entertainment Expense | 0 | 0 | 0 | 16,260 | 0 | 0 | 132,585 | 268,918 | 0 | 50,099 |
| Motorized Racing | 561,085 | 0 | 111,242 | 0 | 0 | 0 | 0 | 279,385 | 355,579 | 0 |
| Equipment Funded by Fair | 10,023 | 10,589 | 0 | 0 | 1,898 | 0 | 7,989 | 0 | 11,453 | 4,999 |
| Prior Year Expense Adjustment | 24,749 | 6,686 | 7,180 | 45,818 | 23,994 | 23,549 | 4,745 | 1,940 | 17,297 | 69 |
| Cash (Over/Under) | 90 | (46) | 108 | 78 | 4 | 266 | 0 | 0 | 174 | 330 |
| Other Miscellaneous Operating Expense | (6,147) | 0 | 41,993 | 48,925 | 21,301 | 0 | 0 | 0 | 0 | 18,381 |
| Total Operating Expenditures | 1,661,807 | 1,691,155 | 1,382,091 | 1,438,712 | 1,203,468 | 1,741,145 | 1,244,714 | 1,193,450 | 1,412,850 | 1,082,380 |
| Other Addition/(Reduction) in Resources | | | | | | | | | | |
| Depreciation Expense | (136,638) | (57,740) | (29,611) | (97,256) | (51,662) | (99,543) | (450,103) | (78,401) | (72,538) | (119,878) |
| Net Effect | 1,049,379 | (10,884) | (84,843) | (44,568) | 39,396 | 69,427 | 487,052 | (22,544) | 1,228,132 | 124,560 |
| Ending Resources 12/31/2006 | | | | | | | | | | |
| Investment in Capital Assets | 3,693,397 | 1,023,989 | 570,109 | 1,712,166 | 984,863 | 3,082,105 | 5,729,076 | 1,146,699 | 1,516,431 | 1,649,668 |
| Restricted Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unrestricted - Available for Operations | (57,940) | 341,179 | (34,635) | 36,828 | 71,437 | 677,848 | 79,676 | 223,928 | 32,786 | 577,561 |
| Total | \$3,635,457 | \$1,365,168 | \$535,474 | \$1,748,994 | \$1,056,300 | \$3,759,953 | \$5,808,752 | \$1,370,627 | \$1,549,217 | \$2,227,229 |
| Reserve Percentage | -3.5% | 20.2% | -2.5% | 2.6% | 5.9% | 38.9% | 6.4% | 18.8% | 2.3% | 53.4% |


| | | | | | | | | | | |
|---|--------------------------------------|------------------------------------|---|--------------------------|-------------------------|----------------------|------------------------|---------------------|-----------------------|------------------------|
|  | 27th DAA, Shasta District Fair | 35th DAA, Merced County Fair | 45th DAA, California Mid- Winter Fair | El Dorado County Fair | Humboldt County Fair | Marin County Fair | Salinas Valley Fair | Napa County Fair | Placer County Fair | Lodi Grape Festival |
| Statement of Financial Condition | | | | | | | | | | |
| Assets | | | | | | | | | | |
| Cash: | | | | | | | | | | |
| Restricted Cash | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Available Cash | 121,129 | 471,669 | 189,416 | 136,120 | 93,337 | 1,078,559 | 153,439 | 335,837 | 323,755 | 657,646 |
| Accounts Receivable | 61,116 | 72,567 | 7,290 | 0 | 30,519 | 0 | 27,932 | 3,000 | 71,407 | 5,200 |
| Other Assets | 0 | 1,019 | 11,916 | 51,533 | 17,900 | 0 | 0 | 4,017 | 6,085 | 0 |
| Construction In Progress | 989,128 | 0 | 0 | 268,766 | 0 | 0 | 0 | 0 | 262,931 | 0 |
| Land | 242,604 | 179,771 | 0 | 90,987 | 60,932 | 1,777,659 | 41,296 | 0 | 0 | 88,340 |
| Buildings and Improvements | 5,189,209 | 3,812,430 | 0 | 3,489,077 | 3,870,615 | 3,722,982 | 6,204,533 | 2,093,602 | 0 | 2,926,693 |
| Equipment | 247,001 | 166,641 | 175,398 | 107,295 | 239,237 | 51,617 | 272,875 | 250,478 | 345,680 | 489,302 |
| Leasehold Improvements | 0 | 0 | 2,142,466 | 0 | 0 | 0 | 0 | 0 | 1,488,722 | 0 |
| Less Accumulated Depreciation | (2,868,095) | (3,134,854) | (1,747,755) | (2,206,635) | (3,184,832) | (2,470,153) | (789,627) | (1,197,383) | (580,903) | (1,854,668) |
| Total Assets | 3,982,092 | 1,569,244 | 778,731 | 1,937,143 | 1,127,709 | 4,160,664 | 5,910,448 | 1,489,552 | 1,917,677 | 2,312,514 |
| Obligations & Net Resources | | | | | | | | | | |
| Insurance Fees Payable | 616 | 75 | (223) | 0 | 19 | 0 | 1,814 | 0 | 0 | 8,286 |
| Accounts Payable | 122,181 | 16,944 | 7,423 | 36,931 | 0 | 0 | 34,358 | 15,845 | 56,483 | 25,240 |
| Payroll Liabilities | 4,816 | 133 | 33,211 | 18 | 7,117 | 0 | 1,045 | 0 | 2,889 | 0 |
| Deferred Revenue | 21,430 | 80,814 | 50,588 | 56,157 | 32,610 | 0 | 0 | 0 | 266,905 | 51,219 |
| Other Liabilities | 35,210 | 0 | 1,123 | 3,059 | (1) | 400,712 | 100 | 71,180 | 3,575 | 540 |
| Guarantee Deposits | 17,190 | 49,212 | 15,938 | 300 | 3,156 | 0 | 13,660 | 17,101 | 8,231 | 0 |
| Compensated Absences Liability | 38,318 | 39,444 | 36,941 | 54,358 | 3,121 | 0 | 48,717 | 14,799 | 11,832 | 0 |
| Long Term Debt | 106,451 | 0 | 0 | 37,325 | 1,089 | 0 | 0 | 0 | 0 | 0 |
| Total Obligations | 346,212 | 186,622 | 145,000 | 188,148 | 47,112 | 400,712 | 99,694 | 118,925 | 349,915 | 85,285 |
| Net Resources | | | | | | | | | | |
| Resources for Junior Livestock Auction | 423 | 17,455 | 98,258 | 0 | 24,297 | 0 | 2,000 | 0 | 18,545 | 0 |
| Investment in Capital Assets | 3,693,397 | 1,023,989 | 570,109 | 1,712,166 | 984,863 | 3,082,105 | 5,729,077 | 1,146,699 | 1,516,431 | 1,649,668 |
| Total Unrestricted Net Resources | (57,940) | 341,178 | (34,636) | 36,829 | 71,437 | 677,847 | 79,677 | 223,929 | 32,786 | 577,561 |
| Total Restricted Net Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Obligations & Resources | \$3,982,092 | \$1,569,244 | \$778,731 | \$1,937,143 | \$1,127,709 | \$4,160,664 | \$5,910,448 | \$1,489,552 | \$1,917,677 | \$2,312,514 |


A collage of financial-related images. At the top left, a stack of US dollar bills is shown. To its right is a close-up of a yellow 'PAID' stamp. Below the stack of cash is a close-up of a calculator's keypad. To the right of the calculator is a close-up of a ledger with the word 'LEDGER' visible. Below the ledger is a close-up of a stack of US dollar bills, including a \$100 bill and a \$20 bill. To the right of the stack of bills is a close-up of a gold bar. In the center of the collage is a yellow box with the text 'Class IV Fairs STOP Summary'.

| | | | | | | | | | |
|--|-------------------------------------|------------------------------------|------------------------------------|--|---------------------------------------|--|--|---|--------------------------|
|  | 7th DAA, Monterey County Fair | 19th DAA, Santa Barbara Fair | 24th DAA, Tulare County Fair | 28th DAA, San Bernardino County Fair | 37th DAA, Santa Maria Fair Park | 38th DAA, Stanislaus County Fair | 46th DAA, Southern California Fair | Riverside County Fair & National Date Festival (FY 05/06) | San Mateo County Fair |
| Beginning Resources 1/1/2006 | | | | | | | | | |
| Investment in Capital Assets | 1,474,243 | 3,419,279 | 1,923,333 | 1,900,159 | 1,900,370 | 1,130,437 | 5,817,348 | 0 | 1,683,433 |
| Restricted Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 62,566 |
| Unrestricted - Available for Operations | 884,402 | 248,752 | 57,979 | 26,238 | 1,009,800 | 842,297 | 292,616 | (282,815) | 1,168,265 |
| Total | \$2,358,645 | \$3,668,031 | \$1,981,312 | \$1,926,397 | \$2,910,170 | \$1,972,734 | \$6,109,964 | (\$282,815) | \$2,914,264 |
| Resources Acquired: | | | | | | | | | |
| State Allocation | 105,000 | 105,000 | 155,000 | 105,000 | 105,000 | 105,000 | 105,000 | 105,000 | 105,000 |
| Other | 117,707 | 64,538 | 33,072 | 299,141 | 83,510 | 102,205 | 62,000 | 0 | 115,315 |
| Operating Revenues: | | | | | | | | | |
| Admissions to Grounds | 286,766 | 142,428 | 426,413 | 422,338 | 301,413 | 1,012,531 | 414,730 | 1,207,036 | 541,641 |
| Industrial and Commercial Space | 54,464 | 13,450 | 78,270 | 168,435 | 99,950 | 15,500 | 114,461 | 234,784 | 149,960 |
| Concessions | 175,600 | 240,973 | 358,208 | 310,298 | 277,998 | 787,286 | 334,232 | 989,489 | 378,742 |
| Exhibits | 17,644 | 12,310 | 17,035 | 17,046 | 50,564 | 25,014 | 16,086 | 24,964 | 24,295 |
| Horse Show | 0 | 387,953 | 44,171 | 1,498 | 1,084 | 12,568 | 0 | 0 | 0 |
| Horse Racing (Fairtime Pari-Mutuel) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 518,344 |
| Horse Racing (Satellite Wagering) | 449,104 | 377,649 | 201,602 | 652,848 | 334,687 | 400,186 | 1,204,056 | 317,877 | 0 |
| Fair Attractions | 0 | 0 | 56,750 | 84,547 | 18,665 | 342,078 | 0 | 0 | 0 |
| Interim Attractions | 0 | 0 | 0 | 0 | 0 | 0 | 333,235 | 0 | 21,950 |
| Motorized Racing | 0 | 0 | 0 | 160,359 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous Fair | 115,436 | 40,380 | 187,293 | 181,295 | 197,455 | 150,677 | 201,576 | 396,198 | 334,406 |
| Miscellaneous Non-Fair | 4,725 | 275,487 | 28,195 | 0 | 382,832 | 0 | 0 | 0 | 0 |
| Interim Revenue | 582,039 | 1,121,346 | 287,255 | 554,516 | 420,721 | 258,166 | 878,325 | 414,460 | 3,032,452 |
| Prior Year Revenue Adjustment | 1,860 | 1,432 | 6,422 | 45 | 0 | 162 | (833) | 0 | (47,939) |
| Other Operating Revenue | 38,681 | 34,332 | 6,780 | 5,187 | 55,575 | 54,114 | 11,869 | 1,008,581 | 58,289 |
| Total Operating Revenues | 1,726,319 | 2,647,741 | 1,698,394 | 2,558,412 | 2,140,944 | 3,058,282 | 3,507,737 | 4,593,389 | 5,012,140 |
| Operating Expenditures: | | | | | | | | | |
| Administration | 828,723 | 542,404 | 376,348 | 440,767 | 471,534 | 521,484 | 523,110 | 1,288,677 | 1,419,850 |
| Maintenance & General Operations | 506,077 | 952,965 | 481,361 | 576,863 | 362,922 | 697,326 | 458,690 | 637,413 | 1,347,669 |
| Publicity | 118,591 | 66,179 | 72,787 | 95,708 | 72,293 | 163,795 | 190,894 | 205,521 | 308,809 |
| Attendance Operations | 15,408 | 56,096 | 85,100 | 134,279 | 123,003 | 221,120 | 242,646 | 414,480 | 564,920 |
| Miscellaneous Fair | 89,079 | 25,401 | 111,342 | 36,794 | 28,724 | 49,156 | 60,552 | 218,654 | 67,445 |
| Miscellaneous Non-Fair Programs | 0 | 177,233 | 68,949 | 0 | 127,692 | 0 | 69,734 | 15,832 | 0 |
| Premiums | 36,268 | 23,221 | 39,607 | 25,142 | 19,397 | 73,314 | 31,297 | 44,304 | 52,439 |
| Exhibits | 178,897 | 36,876 | 50,831 | 47,249 | 104,644 | 156,779 | 275,042 | 65,983 | 185,851 |
| Horse Show | 0 | 242,391 | 71,015 | 1,762 | 498 | 36,106 | 0 | 2,350 | 0 |
| Horse Racing (Fairtime Pari-Mutuel) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 153,450 |
| Horse Racing (Satellite Wagering) | 278,621 | 369,984 | 214,334 | 411,396 | 312,055 | 293,576 | 894,470 | 317,034 | 0 |
| Fair Entertainment Expense | 174,947 | 36,514 | 254,559 | 542,823 | 306,621 | 956,279 | 615,473 | 709,698 | 545,574 |
| Interim Entertainment Expense | 0 | 0 | 0 | 68,029 | 45,103 | 0 | 0 | 1,836 | 500 |
| Motorized Racing | 0 | 0 | 0 | 155,357 | 0 | 0 | 0 | 0 | 0 |
| Equipment Funded by Fair | 19,598 | 0 | 0 | 31,116 | 18,574 | 17,152 | 0 | 0 | 17,284 |
| Prior Year Expense Adjustment | 9,665 | (21,805) | (120,511) | 10,807 | 70,191 | 2,573 | 4,680 | 0 | (21,401) |
| Cash (Over/Under) | 965 | 124 | 3,188 | 1,840 | 801 | 734 | 4,053 | 203 | 1,672 |
| Other Miscellaneous Operating Expense | 9,276 | 9,045 | 11,667 | 43,557 | 33,957 | 19,769 | 2,000 | 588,183 | 179,503 |
| Total Operating Expenditures | 2,266,115 | 2,516,625 | 1,720,577 | 2,623,489 | 2,098,009 | 3,209,163 | 3,372,641 | 4,510,168 | 4,823,565 |
| Other Addition/(Reduction) in Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (753,863) |
| Depreciation Expense | (103,391) | (253,150) | (82,846) | (132,102) | (116,081) | (80,563) | (376,882) | 0 | (201,811) |
| Net Effect | (317,089) | 300,654 | 165,889 | 339,064 | 231,445 | 56,324 | 302,096 | 188,221 | (344,973) |
| Ending Resources 12/31/2006 | | | | | | | | | |
| Investment in Capital Assets | 1,734,140 | 3,324,725 | 1,974,187 | 2,112,940 | 1,816,004 | 1,169,854 | 5,629,167 | 0 | 812,259 |
| Restricted Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unrestricted - Available for Operations | 204,024 | 390,811 | 90,168 | 20,417 | 1,209,528 | 778,640 | 406,010 | (94,594) | 1,555,221 |
| Total | \$1,938,164 | \$3,715,536 | \$2,064,355 | \$2,133,357 | \$3,025,532 | \$1,948,494 | \$6,035,177 | (\$94,594) | \$2,367,480 |
| Reserve Percentage | 9.0% | 15.5% | 5.2% | 0.8% | 57.7% | 24.3% | 12.0% | -2.1% | 32.2% |


| | | | | | | | | | |
|---|-------------------------------------|------------------------------------|------------------------------------|--|---------------------------------------|--|--|---|--------------------------|
|  | 7th DAA, Monterey County Fair | 19th DAA, Santa Barbara Fair | 24th DAA, Tulare County Fair | 28th DAA, San Bernardino County Fair | 37th DAA, Santa Maria Fair Park | 38th DAA, Stanislaus County Fair | 46th DAA, Southern California Fair | Riverside County Fair & National Date Festival (FY 05/06) | San Mateo County Fair |
| Statement of Financial Condition | | | | | | | | | |
| Assets | | | | | | | | | |
| Cash: | | | | | | | | | |
| Restricted Cash | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,208,765 |
| Available Cash | 388,996 | 570,212 | 408,352 | 159,624 | 1,495,917 | 1,005,930 | 776,526 | 339,776 | 1,835,196 |
| Accounts Receivable | 35,158 | 70,393 | 69,365 | 149,539 | 30,230 | 75,610 | 108,032 | 0 | 1,253,054 |
| Other Assets | 0 | 0 | 4,895 | 3,200 | 696 | 710 | 0 | 0 | 358,442 |
| Construction in Progress | 20,000 | 23,374 | 3,874 | 38,574 | 42,983 | 31,343 | 13,000 | 0 | 0 |
| Land | 31,340 | 213,778 | 489,069 | 22,055 | 98,142 | 72,594 | 450,358 | 0 | 0 |
| Buildings and Improvements | 4,049,033 | 7,251,155 | 3,370,277 | 2,997,670 | 3,312,780 | 3,114,461 | 10,685,265 | 0 | 0 |
| Equipment | 248,644 | 263,000 | 159,016 | 236,110 | 326,461 | 349,073 | 317,497 | 0 | 1,919,694 |
| Leasehold Improvements | 0 | 1,767,878 | 0 | 1,397,303 | 0 | 0 | 0 | 0 | 0 |
| Less Accumulated Depreciation | (2,614,877) | (4,720,997) | (2,048,049) | (2,076,198) | (1,929,785) | (2,399,502) | (5,042,439) | 0 | (1,099,171) |
| Total Assets | 2,158,293 | 5,438,793 | 2,456,799 | 2,927,878 | 3,377,424 | 2,250,220 | 7,308,239 | 339,776 | 6,475,979 |
| Obligations & Net Resources | | | | | | | | | |
| Insurance Fees Payable | 2,532 | (1,934) | 0 | (1,271) | 326 | 0 | (3,058) | 0 | 2,343 |
| Accounts Payable | 75,629 | 53,405 | 103,284 | 104,828 | 35,216 | 46,486 | 236,288 | 395,833 | 147,019 |
| Payroll Liabilities | 7,789 | (346) | 5,151 | 7,794 | 945 | 4,829 | (6,213) | 38,537 | 2,455,937 |
| Deferred Revenue | 10,787 | 38,019 | 17,095 | 37,496 | 19,001 | 47,140 | 110,050 | 0 | 1,107,705 |
| Other Liabilities | 1,600 | (5,400) | 0 | 0 | 0 | 1,539 | 7,787 | 0 | 12,700 |
| Guarantee Deposits | 29,281 | 10,200 | 200 | 25,368 | 62,965 | 35,800 | 8,012 | 0 | 4,972 |
| Compensated Absences Liability | 49,148 | 155,850 | 60,603 | 110,738 | 68,677 | 107,204 | 92,583 | 0 | 144,707 |
| Long Term Debt | 0 | 1,473,463 | 155,475 | 502,575 | 67,075 | 0 | 794,513 | 0 | 229,514 |
| Total Obligations | 176,765 | 1,723,258 | 341,808 | 787,528 | 254,204 | 242,998 | 1,239,962 | 434,370 | 4,104,897 |
| Net Resources | | | | | | | | | |
| Resources for Junior Livestock Auction | 43,364 | 0 | 50,636 | 6,993 | 97,688 | 58,728 | 33,100 | 0 | 3,602 |
| Investment in Capital Assets | 1,734,140 | 3,324,725 | 1,974,187 | 2,112,940 | 1,816,004 | 1,169,854 | 5,629,167 | 0 | 812,259 |
| Total Unrestricted Net Resources | 204,024 | 390,811 | 90,168 | 20,417 | 1,209,528 | 778,640 | 406,010 | (94,594) | 1,555,221 |
| Total Restricted Net Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Obligations & Resources | \$2,158,293 | \$5,438,793 | \$2,456,799 | \$2,927,878 | \$3,377,424 | \$2,250,220 | \$7,308,239 | \$339,776 | \$6,475,979 |


A collage of financial-related images. At the top left, a stack of US dollar bills is shown. To its right is a close-up of a yellow 'PAID' stamp. Below the stack of cash is a close-up of a calculator's keypad. To the right of the calculator is a close-up of a ledger with the word 'LEDGER' visible. Below the ledger is a close-up of a stack of US dollar bills, including a \$100 bill and a \$20 bill. To the right of the stack of bills is a close-up of a gold bar. In the center of the collage is a yellow box with the text 'Class V Fairs STOP Summary'.

|  | 2nd DAA, San Joaquin County Fair | 15th DAA, Kern County Fair | 16th DAA, California Mid- State Fair | 31st DAA, Ventura County Fair | 50th DAA, Antelope Valley Fair | Solano County Fair |
|---|--|----------------------------------|--|-------------------------------------|--------------------------------------|-----------------------|
| Beginning Resources 1/1/2006 | | | | | | |
| Investment in Capital Assets | \$5,017,188 | \$2,833,040 | \$5,845,162 | \$6,992,461 | \$28,099,092 | \$3,290,946 |
| Restricted Resources | \$0 | \$0 | \$0 | \$0 | \$20,756 | \$357,520 |
| Unrestricted - Available for Operations | \$364,408 | \$1,202,168 | \$365,184 | \$2,266,620 | \$1,377,484 | \$793,138 |
| Total | \$5,381,596 | \$4,035,208 | \$6,210,346 | \$9,259,081 | \$29,497,332 | \$4,441,604 |
| Resources Acquired: | | | | | | |
| State Allocation | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| Other | 137,500 | 48,793 | 32,342 | 136,092 | 594,029 | 45,000 |
| Operating Revenues: | | | | | | |
| Admissions to Grounds | 421,740 | 1,426,270 | 1,296,072 | 1,319,710 | 864,006 | 134,226 |
| Industrial and Commercial Space | 54,219 | 273,134 | 371,801 | 33,850 | 162,168 | 84,236 |
| Concessions | 505,128 | 1,621,205 | 1,262,500 | 1,754,155 | 975,975 | 148,949 |
| Exhibits | 48,271 | 79,263 | 73,075 | 31,188 | 39,706 | 23,282 |
| Horse Show | 0 | 82,585 | 233,941 | 18,717 | 0 | 0 |
| Horse Racing (Fairtime Pari-Mutuel) | 1,116,503 | 0 | 0 | 0 | 1,182,068 | 1,521,739 |
| Horse Racing (Satellite Wagering) | 1,058,074 | 431,907 | 0 | 1,462,098 | 0 | 961,653 |
| Fair Attractions | 0 | 47,143 | 2,305,688 | 15,600 | 491,921 | 213,155 |
| Miscellaneous Fair | 239,149 | 512,140 | 735,272 | 480,663 | 414,689 | 405,323 |
| Miscellaneous Non-Fair | 0 | 0 | 0 | 2,050 | 227,271 | 0 |
| Interim Revenue | 658,464 | 1,031,292 | 442,907 | 1,788,423 | 1,049,721 | 628,877 |
| Prior Year Revenue Adjustment | 57,678 | (2,056) | 3,150 | (345) | 354 | 0 |
| Other Operating Revenue | 10,552 | 37,048 | 48,450 | 108,056 | 240,995 | 593,163 |
| Total Operating Revenues | 4,169,778 | 5,539,931 | 6,772,856 | 7,014,165 | 5,648,874 | 4,714,603 |
| Operating Expenditures: | | | | | | |
| Administration | 511,726 | 1,541,730 | 706,924 | 1,173,877 | 670,330 | 713,628 |
| Maintenance & General Operations | 1,013,634 | 1,399,630 | 1,008,840 | 1,740,675 | 573,984 | 1,257,830 |
| Publicity | 175,295 | 193,249 | 320,873 | 291,620 | 363,897 | 173,027 |
| Attendance Operations | 193,920 | 307,769 | 343,792 | 602,986 | 405,804 | 232,056 |
| Miscellaneous Fair | 8,639 | 126,583 | 324,011 | 319,755 | 136,953 | 112,839 |
| Miscellaneous Non-Fair Programs | 0 | 0 | 0 | 168,792 | 70,106 | 0 |
| Premiums | 53,621 | 100,204 | 87,286 | 165,669 | 52,256 | 30,581 |
| Exhibits | 203,837 | 219,503 | 129,333 | 290,113 | 110,868 | 209,720 |
| Horse Show | 0 | 92,286 | 233,550 | 31,656 | 0 | 2,648 |
| Horse Racing (Fairtime Pari-Mutuel) | 617,498 | 0 | 0 | 0 | 0 | 785,902 |
| Horse Racing (Satellite Wagering) | 792,872 | 313,253 | 0 | 869,085 | 793,267 | 415,418 |
| Fair Entertainment Expense | 601,237 | 888,018 | 3,205,344 | 1,030,902 | 1,113,928 | 651,278 |
| Interim Entertainment Expense | 0 | 17,359 | 0 | 0 | 157,068 | 13,009 |
| Equipment Funded by Fair | 2,000 | 34,491 | 4,572 | 72,703 | 125,315 | 4,219 |
| Prior Year Expense Adjustment | 41,334 | 10,576 | 100,629 | 42,454 | (5,654) | 25,943 |
| Cash (Over/Under) | 3,099 | (2,052) | 900 | 1,847 | 10,684 | (56) |
| Other Miscellaneous Operating Expense | 7,485 | 59,648 | 342 | 45,000 | 0 | 70,099 |
| Total Operating Expenditures | 4,226,197 | 5,302,247 | 6,466,396 | 6,847,134 | 4,578,806 | 4,698,141 |
| Other Addition/(Reduction) in Resources | 0 | 23,024 | 2,531,456 | 0 | 0 | 33,342 |
| Depreciation Expense | (302,008) | (191,754) | (304,862) | (536,135) | (949,790) | (961,731) |
| Net Effect | 121,081 | 349,501 | 2,910,258 | 343,123 | 1,704,097 | 134,804 |
| Ending Resources 12/31/2006 | | | | | | |
| Investment in Capital Assets | \$4,845,194 | \$3,052,755 | \$8,301,652 | \$6,664,101 | \$28,424,845 | \$2,332,900 |
| Restricted Resources | \$0 | \$0 | \$0 | \$0 | \$47,235 | \$369,916 |
| Unrestricted - Available for Operations | \$355,475 | \$1,140,197 | \$514,090 | \$2,401,967 | \$1,779,559 | \$911,862 |
| Total | \$5,200,669 | \$4,192,952 | \$8,815,742 | \$9,066,068 | \$30,251,639 | \$3,614,678 |
| Reserve Percentage | 8.4% | 21.6% | 13.1% | 35.1% | 38.9% | 19.5% |


| | | | | | | |
|---|--|----------------------------------|--|-------------------------------------|--------------------------------------|-----------------------|
|  | 2nd DAA, San Joaquin County Fair | 15th DAA, Kern County Fair | 16th DAA, California Mid- State Fair | 31st DAA, Ventura County Fair | 50th DAA, Antelope Valley Fair | Solano County Fair |
| Statement of Financial Condition | | | | | | |
| Assets | | | | | | |
| Cash: | | | | | | |
| Restricted Cash | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Available Cash | 345,692 | 1,446,168 | 942,306 | 2,897,053 | 1,817,720 | 1,043,005 |
| Accounts Receivable | 47,463 | 63,615 | 80,764 | 94,264 | 312,068 | 479,923 |
| Other Assets | 215,101 | 4,112 | 15,837 | 32,353 | 15,382 | 829,996 |
| Construction in Progress | 0 | 61,376 | 0 | 0 | 829,685 | 0 |
| Land | 248,846 | 0 | 723,405 | 282,915 | 6,261,453 | 167,085 |
| Buildings and Improvements | 11,113,069 | 0 | 9,259,599 | 12,356,624 | 24,364,252 | 9,186,734 |
| Equipment | 515,141 | 286,369 | 1,330,896 | 602,563 | 1,484,877 | 549,581 |
| Leasehold Improvements | 0 | 6,799,575 | 0 | 0 | 0 | 0 |
| Less Accumulated Depreciation | (7,031,861) | (4,094,565) | (3,010,494) | (5,582,110) | (2,089,597) | (7,570,501) |
| Total Assets | 5,453,451 | 4,566,650 | 9,342,315 | 10,683,662 | 32,995,841 | 4,685,824 |
| Obligations & Net Resources | | | | | | |
| Insurance Fees Payable | 767 | (350) | (1,636) | (7,585) | 0 | 0 |
| Accounts Payable | 3,796 | 4,566 | 8,637 | 352,020 | 377,737 | 121,565 |
| Payroll Liabilities | 12,263 | (1,560) | (561) | (8,784) | 11,647 | 42,200 |
| Deferred Revenue | 10,000 | 43,458 | 39,889 | 25,610 | 0 | 1,838 |
| Other Liabilities | 4,107 | (9,555) | 288,755 | 0 | 1,913 | 9,566 |
| Guarantee Deposits | 16,800 | 0 | 4,025 | (3,762) | 91,612 | 37,160 |
| Compensated Absences Liability | 175,194 | 337,138 | 138,696 | 208,366 | 108,023 | 70,274 |
| Long Term Debt | 0 | 0 | 1,754 | 995,889 | 2,155,105 | 788,544 |
| Total Obligations | 222,927 | 373,698 | 479,558 | 1,561,754 | 2,746,036 | 1,071,146 |
| Net Resources | | | | | | |
| Resources for Junior Livestock Auction | 29,858 | 0 | 47,014 | 55,840 | (1,834) | 0 |
| Investment in Capital Assets | 4,845,194 | 3,052,755 | 8,301,653 | 6,664,101 | 28,424,845 | 2,332,900 |
| Total Unrestricted Net Resources | 355,473 | 1,140,197 | 514,090 | 2,401,967 | 1,779,559 | 911,862 |
| Total Restricted Net Resources | 0 | 0 | 0 | 0 | 47,235 | 369,916 |
| Total Obligations & Resources | \$5,453,451 | \$4,566,650 | \$9,342,315 | \$10,683,662 | \$32,995,841 | \$4,685,824 |


A collage of financial-related images. At the top left, a stack of US dollar bills is shown. To its right is a close-up of a yellow 'PAID' stamp. Below the stack of cash is a close-up of a calculator's keypad. In the center, a yellow rectangular box contains the text 'Class VI Fairs STOP Summary'. To the left of this box is a close-up of a ledger with the word 'LEDGER' visible. Below the ledger is a close-up of several coins, including a quarter. To the right of the coins is a close-up of a gold bar. At the bottom right, there is a close-up of a US dollar bill, specifically a \$20 bill. The background of the collage is a light blue gradient.

|  | 1-A DAA, Grand Nat'l Rodeo & Show | 21st DAA, The Big Fresno Fair | Alameda County Fair | National Orange Show | Santa Clara County Fair | Sonoma County Fair |
|--|---|-------------------------------------|------------------------|-------------------------|----------------------------|-----------------------|
| Beginning Resources 1/1/2006 | | | | | | |
| Investment in Capital Assets | 2,926,618 | 4,209,527 | 8,945,262 | 8,099,732 | 165,928 | 7,816,555 |
| Restricted Reserves | 352,000 | 0 | 32,241 | 0 | 0 | 1,389,883 |
| Unrestricted - Available for Operations | 122,622 | 3,761,559 | 2,092,092 | 883,890 | (455,597) | 4,547,691 |
| Total | 3,401,240 | 7,971,086 | 11,069,595 | 8,983,622 | (289,669) | 13,754,129 |
| Resources Acquired: | | | | | | |
| State Allocation | 157,500 | 35,000 | 32,000 | 8,750 | 35,000 | 35,000 |
| Other | 52,292 | 14,494 | 272,453 | 0 | 54,300 | 340,274 |
| Operating Revenues: | | | | | | |
| Admissions to Grounds | 967,674 | 2,207,752 | 1,505,425 | 239,464 | 83,495 | 1,174,489 |
| Industrial and Commercial Space | 95,626 | 298,003 | 403,021 | 147,084 | 65,409 | 430,706 |
| Concessions | 234,639 | 2,428,129 | 1,655,856 | 102,946 | 31,758 | 1,752,083 |
| Exhibits | 130,622 | 33,518 | 39,300 | 74,648 | 5,134 | 55,022 |
| Horse Show | 114,204 | 0 | 488,217 | 0 | 0 | 0 |
| Horse Racing (Fairtime Pari-Mutuel) | 0 | 1,087,250 | 3,450,032 | 0 | 0 | 1,946,471 |
| Horse Racing (Satellite Wagering) | 0 | 740,021 | 2,535,081 | 2,542,622 | 2,177,629 | 891,800 |
| Fair Attractions | 61,308 | 0 | 0 | 0 | 0 | 172,031 |
| Motorized Racing | 0 | 0 | 0 | 441,819 | 0 | 0 |
| Miscellaneous Fair | 249,752 | 1,771,381 | 2,705,979 | 162,700 | 27,537 | 570,762 |
| Miscellaneous Non-Fair | 0 | 0 | 0 | 2,156,971 | 0 | 281,664 |
| Interim Revenue | 3,508,842 | 1,105,816 | 4,255,082 | 2,267,131 | 1,316,398 | 1,681,697 |
| Prior Year Revenue Adjustment | (17,264) | 12,043 | 0 | 0 | 0 | 0 |
| Other Operating Revenue | 126,712 | 159,872 | 124,891 | 377,207 | 369,175 | 277,149 |
| Total Operating Revenues | 5,472,115 | 9,843,785 | 17,162,884 | 8,512,592 | 4,076,535 | 9,233,874 |
| Operating Expenditures: | | | | | | |
| Administration | 1,525,117 | 1,358,233 | 1,903,856 | 1,283,812 | 1,122,373 | 1,412,645 |
| Maintenance & General Operations | 1,547,765 | 1,560,974 | 2,385,330 | 1,339,523 | 1,083,198 | 2,404,089 |
| Publicity | 326,504 | 706,773 | 2,420,983 | 84,150 | 88,356 | 349,861 |
| Attendance Operations | 1,058,875 | 1,069,359 | 1,571,591 | 118,947 | 108,204 | 625,045 |
| Miscellaneous Fair | 92,473 | 62,104 | 0 | 334,087 | 29,086 | 0 |
| Miscellaneous Non-Fair Programs | 0 | 0 | 0 | 2,373,968 | 0 | 235,785 |
| Premiums | 182,129 | 170,017 | 253,592 | 0 | 2,948 | 314,341 |
| Exhibits | 71,433 | 471,688 | 808,462 | 84,335 | 22,570 | 586,148 |
| Horse Show | 66,774 | 0 | 797,508 | 0 | 0 | 0 |
| Horse Racing (Fairtime Pari-Mutuel) | 0 | 993,636 | 2,599,531 | 0 | 0 | 853,325 |
| Horse Racing (Satellite Wagering) | 0 | 754,886 | 1,297,289 | 1,810,628 | 1,440,476 | 792,464 |
| Fair Entertainment Expense | 931,074 | 1,387,114 | 1,129,842 | 0 | 34,718 | 657,239 |
| Interim Entertainment | 0 | 210,547 | 2,082,765 | 652,995 | 0 | 1,056,211 |
| Equipment Funded by Fair | 34,350 | 3,259 | 0 | 0 | 0 | 0 |
| Prior Year Expense Adjustment | 25,137 | (422,422) | 0 | 0 | (50,083) | 0 |
| Cash (Over/Under) | (478) | 1,193 | 0 | 0 | 881 | 998 |
| Other Miscellaneous Operating Expense | 42,059 | 14,494 | 0 | 0 | (970) | 0 |
| Total Operating Expenditures | 5,903,212 | 8,341,855 | 17,250,749 | 8,082,445 | 3,881,757 | 9,288,151 |
| Other Addition/(Reduction) in Resources | 0 | 0 | (14,208) | 0 | 0 | 0 |
| Depreciation Expense | (226,026) | (272,151) | (939,882) | (700,213) | (68,320) | (843,875) |
| Net Effect | (221,305) | 1,551,424 | 202,380 | 438,897 | 284,078 | 320,997 |
| Ending Resources 12/31/2006 | | | | | | |
| Investment in Capital Assets | 2,703,436 | 5,013,889 | 8,979,447 | 9,116,621 | 296,050 | 8,168,071 |
| Restricted Reserves | 52,000 | 0 | 18,033 | 0 | 0 | 1,258,376 |
| Unrestricted - Available for Operations | 198,474 | 4,236,469 | 1,334,613 | (394,315) | (369,962) | 3,804,804 |
| Total | 2,953,910 | 9,250,358 | 10,332,093 | 8,722,306 | (73,912) | 13,231,251 |
| Reserve Percentage | 3.4% | 48.1% | 7.7% | -4.9% | -9.5% | 41.0% |

| | | | | | | |
|---|---|-------------------------------------|------------------------|-------------------------|----------------------------|-----------------------|
|  | 1-A DAA, Grand Nat'l Rodeo & Show | 21st DAA, The Big Fresno Fair | Alameda County Fair | National Orange Show | Santa Clara County Fair | Sonoma County Fair |
| Statement of Financial Condition | | | | | | |
| Assets | | | | | | |
| Cash: | | | | | | |
| Restricted Cash | \$0 | \$0 | \$0 | \$0 | \$4,661,093 | \$1,258,377 |
| Available Cash | 667,471 | 4,095,442 | 1,561,524 | 364,799 | 682,726 | 4,219,434 |
| Accounts Receivable | 138,062 | 812,362 | 766,786 | 220,182 | 68,321 | 344,048 |
| Deferred Charges | 112,300 | 0 | 42,832 | 0 | 0 | 12,066 |
| Other Assets | 6,039 | 0 | 21,259 | 397,835 | 13,150 | 86,266 |
| Construction in Progress | 0 | 0 | 0 | 0 | 0 | 0 |
| Land | 145,397 | 244,077 | 1,375,291 | 834,265 | 0 | 548,593 |
| Buildings and Improvements | 12,600,588 | 16,357,545 | 25,310,092 | 20,055,371 | 327,084 | 23,996,291 |
| Equipment | 1,493,937 | 260,465 | 7,923,636 | 3,922,602 | 490,615 | 2,823,827 |
| Less Accumulated Depreciation | (11,395,470) | (11,528,959) | (23,460,802) | (13,565,019) | (521,650) | (18,110,934) |
| Total Assets | 3,768,324 | 10,240,932 | 13,540,618 | 12,230,035 | 5,721,339 | 15,177,968 |
| Obligations & Net Resources | | | | | | |
| Insurance Fees Payable | 0 | 0 | 0 | 0 | 2,216 | 0 |
| Accounts Payable | 329,548 | 230,757 | 507,254 | 1,030,261 | 30,664 | 237,382 |
| Payroll Liabilities | (471) | (20,343) | 124,722 | 230,619 | 82,123 | 432,941 |
| Deferred Revenue | 308,055 | 99,014 | 2,378 | 0 | 202,159 | 0 |
| Other Liabilities | 17,880 | 0 | (419) | 36,252 | 4,430,014 | 140,290 |
| Guarantee Deposits | 0 | 29,054 | 83,130 | 0 | 0 | 46,401 |
| Compensated Absences Liability | 119,914 | 295,193 | 322,692 | 0 | 194,108 | 0 |
| Long Term Debt | 40,000 | 319,241 | 2,168,768 | 2,210,597 | 838,012 | 1,089,707 |
| Total Obligations | 814,927 | 952,916 | 3,208,525 | 3,507,729 | 5,779,296 | 1,946,721 |
| Net Resources | | | | | | |
| Resources for Junior Livestock Auction | (513) | 37,657 | 0 | 0 | 15,955 | 0 |
| Investment in Capital Assets | 2,703,436 | 5,013,889 | 8,979,447 | 9,116,621 | 296,049 | 8,168,071 |
| Total Unrestricted Net Resources | 198,474 | 4,236,470 | 1,334,613 | (394,315) | (369,962) | 3,804,800 |
| Resources - Other | 52,000 | 0 | 18,033 | 0 | 0 | 1,258,376 |
| Total Obligations & Resources | \$3,768,324 | \$10,240,932 | \$13,540,618 | \$12,230,035 | \$5,721,339 | \$15,177,968 |

A collage of financial-related images. At the top left, a stack of US dollar bills. To its right, a close-up of a yellow 'PAID' stamp. Below the stack of cash, a calculator with a receipt showing calculations. In the center, a yellow rectangular box with the text 'Class VII Fairs STOP Summary'. To the left of the box, a close-up of a ledger with the word 'LEDGER' visible. Below the ledger, a pile of coins. To the right of the coins, a hand pressing a button on a calculator. At the bottom right, a stack of US dollar bills, including a \$20 bill and a \$100 bill. In the bottom center, a gold bar.

| | | | | |
|---|---------------------------------------|------------------------------------|--|---|
|  | 22nd DAA, San Diego County Fair | 32nd DAA, Orange County Fair | California Exposition and State Fair (Cal Expo) | Los Angeles County Fair DATA NOT AVAILABLE |
| Beginning Resources 1/1/2006 | | | | |
| Investment in Capital Assets | 29,088,861 | 20,855,914 | 0 | |
| Restricted Resources | 403,456 | 0 | 0 | |
| Unrestricted - Available for Operations | 7,975,366 | 23,454,090 | 3,561,535 | |
| Total | \$37,467,683 | \$44,310,004 | \$3,561,535 | \$0 |
| Resources Acquired: | | | | |
| State Allocation | 35,000 | 0 | 265,000 | |
| Other | 0 | 42,000 | 0 | |
| Operating Revenues: | | | | |
| Admissions to Grounds | 4,756,478 | 4,478,749 | 5,360,267 | |
| Industrial and Commercial Space | 2,618,458 | 1,044,350 | 2,056,848 | |
| Concessions | 8,520,436 | 4,550,226 | 4,198,804 | |
| Exhibits | 189,871 | 62,728 | 646,334 | |
| Horse Show | 1,692,845 | 0 | 0 | |
| Horse Racing (Fairtime Pari-Mutuel) | 0 | 0 | 594,521 | |
| Horse Racing (Satellite Wagering) | 2,818,283 | 0 | 1,530,316 | |
| Fair Attractions | 585,735 | 3,282,993 | 0 | |
| Interim Attractions | 0 | 346,547 | 0 | |
| Miscellaneous Fair | 3,481,297 | 2,937,469 | 4,748,575 | |
| Miscellaneous Non-Fair | 930,890 | 0 | 0 | |
| Interim Revenue | 27,989,898 | 7,977,887 | 10,317,585 | |
| Prior Year Revenue Adjustment | 0 | 125 | 116,661 | |
| Other Operating Revenue | 1,950,776 | 1,188,272 | 775,669 | |
| Total Operating Revenues | 55,534,967 | 25,869,346 | 30,345,580 | 0 |
| Operating Expenditures: | | | | |
| Administration | 19,143,805 | 3,117,081 | 8,875,110 | |
| Maintenance & General Operations | 7,004,189 | 7,126,132 | 7,052,969 | |
| Publicity | 2,433,154 | 3,170,502 | 2,298,495 | |
| Attendance Operations | 3,058,227 | 2,127,495 | 1,095,739 | |
| Miscellaneous Fair | 714,131 | 522,465 | 0 | |
| Miscellaneous Non-Fair Programs | 2,665,388 | 0 | 0 | |
| Premiums | 386,127 | 95,732 | 508,012 | |
| Exhibits | 6,740,726 | 1,534,740 | 2,848,564 | |
| Horse Show | 1,047,356 | 0 | 0 | |
| Horse Racing (Fairtime Pari-Mutuel) | 0 | 0 | 798,451 | |
| Horse Racing (Satellite Wagering) | 2,089,699 | 0 | 0 | |
| Fair Entertainment Expense | 3,010,140 | 5,827,354 | 1,776,007 | |
| Interim Entertainment Expense | 834,495 | 238,391 | 0 | |
| Equipment Funded by Fair | 0 | 105,777 | 344,442 | |
| Prior Year Expense Adjustment | 0 | 26,345 | 231,590 | |
| Cash (Over/Under) | 2,231 | 7,311 | 0 | |
| Other Miscellaneous Operating Expense | 21,009 | 13,599 | 0 | |
| Total Operating Expenditures | 49,150,677 | 23,912,924 | 25,829,379 | 0 |
| Other Addition/(Reduction) in Resources | (2,726,309) | 0 | 0 | 0 |
| Depreciation Expense | (1,434,671) | (1,451,961) | (2,795,927) | |
| Net Effect | 3,692,981 | 1,998,422 | 4,781,201 | 0 |
| Ending Resources 12/31/2006 | | | | \$0 |
| Investment in Capital Assets | 28,115,991 | 20,995,752 | 0 | |
| Restricted Resources | 260,264 | 0 | 0 | |
| Unrestricted - Available for Operations | 11,349,739 | 23,860,709 | 5,546,809 | |
| Total | \$39,725,994 | \$44,856,461 | \$5,546,809 | \$0 |
| Reserve Percentage | 21.9% | 99.8% | 21.5% | #DIV/0! |

| | | | | |
|---|---------------------------------------|------------------------------------|--|---|
|  | 22nd DAA, San Diego County Fair | 32nd DAA, Orange County Fair | California Exposition and State Fair (Cal Expo) | Los Angeles County Fair DATA NOT AVAILABLE |
| Statement of Financial Condition | | | | |
| Assets | | | | |
| Cash: | | | | |
| Restricted Cash | \$242,701 | \$0 | \$0 | |
| Available Cash | 15,648,951 | 24,360,654 | 3,480,890 | |
| Accounts Receivable | 433,120 | 1,167,163 | 2,420,281 | |
| Deferred Revenue | 375,400 | 31,198 | 6,841 | |
| Other Assets | 591,698 | (10,000) | 0 | |
| Construction in Progress | 53,019 | 1,382,399 | 0 | |
| Land | 5,512,697 | 133,553 | 1,643,577 | |
| Buildings and Improvements | 56,509,752 | 38,567,493 | 69,811,148 | |
| Equipment | 9,959,542 | 2,364,194 | 5,750,331 | |
| Leasehold Improvements | 319,421 | | 0 | |
| Less Accumulated Depreciation | (44,238,440) | (21,451,887) | (49,566,270) | |
| Total Assets | 45,407,860 | 46,544,767 | 33,546,798 | 0 |
| Obligations & Net Resources | | | | |
| Insurance Fees Payable | 0 | (120) | 0 | |
| Accounts Payable | 1,311,066 | 427,737 | 2,233,444 | |
| Payroll Liabilities | 292,187 | 143,468 | 0 | |
| Deferred Revenue | 66,383 | 266,948 | 170,288 | |
| Other Liabilities | 1,124,375 | 0 | 2,827,496 | |
| Guarantee Deposits | 0 | 51,645 | 0 | |
| Compensated Absences Liability | 940,857 | 775,986 | 1,481,825 | |
| Long Term Debt | 1,918,816 | 0 | 0 | |
| Total Obligations | 5,653,683 | 1,665,664 | 6,713,053 | 0 |
| Net Resources | | | | |
| Resources for Junior Livestock Auction | 28,183 | 22,642 | 0 | |
| Investment in Capital Assets | 28,115,991 | 20,995,752 | 21,286,936 | |
| Total Unrestricted Net Resources | 11,349,739 | 23,860,709 | 5,546,809 | |
| Total Restricted Net Resources | 260,264 | 0 | 0 | |
| Total Obligations & Resources | \$45,407,860 | \$46,544,767 | \$33,546,798 | \$0 |

Map of California Fairs

